

## **COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

## **GENERAL FUND**

**ALLEGAN COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER SOURCES--BY SOURCE  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
Taxes and Penalties				
Current Property Taxes	\$ 15,131,549	\$ 15,131,549	\$ 14,899,783	\$ (231,766)
Delinquent Real Property Taxes	100	100	23	(77)
Delinquent Personal Property Taxes	30,000	30,000	30,762	762
Payments-in-Lieu of Taxes	36,600	36,600	36,808	208
Trailer Taxes	30,000	30,000	29,173	(827)
Commercial Forest Reserve	500	500	-	(500)
Industrial Facility Tax	475,000	475,000	418,637	(56,363)
<b>TOTAL TAXES AND PENALTIES</b>	<b>15,703,749</b>	<b>15,703,749</b>	<b>15,415,186</b>	<b>(288,563)</b>
Licenses and Permits				
Pistol Permits	5,200	5,200	5,356	156
Concealed Weapons Licenses	5,200	5,200	7,332	2,132
Dog Licenses	68,000	68,000	57,079	(10,921)
Marriage Licenses	16,860	16,860	15,895	(965)
Professional Registration	50	50	25	(25)
Soil Erosion Permit	41,000	41,000	55,108	14,108
<b>TOTAL LICENSES AND PERMITS</b>	<b>136,310</b>	<b>136,310</b>	<b>140,795</b>	<b>4,485</b>
Federal Grants				
Emergency Management	18,000	18,000	21,664	3,664
FOC Cooperative Reimbursement	750,000	750,000	786,766	36,766
FOC Incentive Program	57,000	57,000	362,374	305,374
Secondary Road Patrol	168,000	168,000	172,562	4,562
WEMET--Sheriff	28,000	28,000	40,566	12,566
<b>TOTAL FEDERAL GRANTS</b>	<b>1,021,000</b>	<b>1,021,000</b>	<b>1,383,932</b>	<b>362,932</b>
State Grants				
Judicial Salaries	320,000	320,000	335,271	15,271
Juvenile Officer's Salary	53,000	53,000	84,782	31,782
Court Reimbursement	606,000	606,000	660,831	54,831
Jail Technical Assistance	43,000	43,000	18,355	(24,645)
Marine Safety Program	35,000	35,000	35,455	455
State Revenue Sharing	1,836,296	1,836,296	628,546	(1,207,750)
Single Business Tax	150,000	150,000	9,290	(140,710)
Liquor Law Enforcement	19,000	19,000	21,072	2,072

(Continued)

**ALLEGAN COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER SOURCES--BY SOURCE  
BUDGET AND ACTUAL (CONTINUED)**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
State Grants (Continued)				
Cigarette Tax	\$ 50,973	\$ 50,973	\$ 60,768	\$ 9,795
Crime Victims' Rights Act	91,600	91,600	91,079	(521)
LEPC	1,000	1,000	7,174	6,174
Prosecuting Attorney	4,185	4,185	-	(4,185)
Food Stamp Fraud	500	500	-	(500)
Monumentation Program	73,499	73,499	113,782	40,283
Convention/Tourism Tax	314,882	314,882	317,595	2,713
MDOT Handicap Transportation	98,775	98,775	91,589	(7,186)
<b>TOTAL STATE GRANTS</b>	<b>3,697,710</b>	<b>3,697,710</b>	<b>2,475,589</b>	<b>(1,222,121)</b>
Charges for Services				
Circuit Court Costs	110,450	110,450	206,959	96,509
Circuit Court Bond Costs	3,000	3,000	3,427	427
Circuit Court Services	45,300	45,300	52,309	7,009
District Court Costs	1,175,000	1,175,000	1,048,380	(126,620)
District Court Bond Costs	50	50	-	(50)
Juvenile Court Costs	12,500	12,500	11,823	(677)
Juvenile Bond Costs	500	500	-	(500)
Crime Victims' Rights	11,900	11,900	10,469	(1,431)
District Court Fees	147,000	147,000	188,225	41,225
Driver's License Reinstatement	40,000	40,000	41,253	1,253
Attorney Reimbursements	15,000	15,000	13,493	(1,507)
Friend of the Court Service Fees	42,000	42,000	39,980	(2,020)
County Treasurer Services	24,200	24,200	22,175	(2,025)
County Clerk Services	84,140	84,140	103,833	19,693
Drain Commission Services	430	430	530	100
Juvenile Court Service Fees	12,900	12,900	13,703	803
Probate Court Services	47,000	47,000	37,000	(10,000)
Probation-District Court Fees	130,000	130,000	160,463	30,463
Prosecuting Attorney Services	3,200	3,200	3,981	781
Animal Shelter Fees	14,500	14,500	9,154	(5,346)
Sheriff Services	40,125	40,125	66,306	26,181
Register of Deeds Services	945,400	945,400	727,788	(217,612)
Real Estate Transfer Tax	450,000	450,000	552,857	102,857
Equalization Services	11,647	11,647	5,634	(6,013)
Computer Services	-	-	7,200	7,200
Courier Services	26,550	26,550	14,200	(12,350)
Prisoners' Board	268,000	268,000	302,748	34,748
Sale of Commissary	18,000	18,000	19,530	1,530
Drug Case Information	1,000	1,000	1,655	655
Driver License Restoration	1,000	1,000	208	(792)
Drunk Driving Revenue	35,000	35,000	39,177	4,177
Sale-Other	35,900	35,900	60,536	24,636
<b>TOTAL CHARGES FOR SERVICES</b>	<b>3,751,692</b>	<b>3,751,692</b>	<b>3,764,996</b>	<b>13,304</b>

(Continued)

**ALLEGAN COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER SOURCES--BY SOURCE  
BUDGET AND ACTUAL (CONCLUDED)**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	BUDGET	AMENDED BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
Fines and Forfeits				
Bond Forfeitures	\$ 55,000	\$ 55,000	\$ 56,015	\$ 1,015
Ordinance Fines	175,775	175,775	227,983	52,208
<b>TOTAL FINES AND FORFEITS</b>	<b>230,775</b>	<b>230,775</b>	<b>283,998</b>	<b>53,223</b>
Interest and Rentals				
Interest Earned	275,000	275,000	146,726	(128,274)
Rental Income	565,613	565,613	571,638	6,025
<b>TOTAL INTEREST AND RENTALS</b>	<b>840,613</b>	<b>840,613</b>	<b>718,364</b>	<b>(122,249)</b>
Other Revenues				
Other Contributions	400	400	7,586	7,186
Inmate Reimbursement	7,500	7,500	10,181	2,681
Work Release Program	14,000	14,000	12,016	(1,984)
Reimbursements--Indirect Costs	848,589	848,589	988,424	139,835
Other Reimbursements and Refunds	231,454	231,454	261,287	29,833
Other Miscellaneous Revenues	-	-	1,509	1,509
Reimbursements--Election	2,000	2,000	1,648	(352)
Cash Over (Short)	-	-	(34)	(34)
<b>TOTAL OTHER REVENUES</b>	<b>1,103,943</b>	<b>1,103,943</b>	<b>1,282,617</b>	<b>178,674</b>
<b>TOTAL REVENUES</b>	<b>26,485,792</b>	<b>26,485,792</b>	<b>25,465,477</b>	<b>(1,020,315)</b>
Other Sources				
Transfers In				
Revenue Sharing Reserve	470,368	470,368	1,255,508	785,140
Sale of Capital Assets	-	-	1,316	1,316
<b>TOTAL OTHER SOURCES</b>	<b>470,368</b>	<b>470,368</b>	<b>1,256,824</b>	<b>786,456</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 26,956,160</b>	<b>\$ 26,956,160</b>	<b>\$ 26,722,301</b>	<b>\$ (233,859)</b>

(Concluded)

**ALLEGAN COUNTY**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER USES--BY ACTIVITY  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
Legislative				
Board of Commissioners	\$ 386,518	\$ 386,518	387,025	\$ (507)
Judicial				
Circuit Court	1,240,758	1,248,639	1,263,569	(14,930)
District Court	1,398,968	1,412,487	1,354,668	57,819
Friend of the Court	1,092,152	1,104,536	1,065,015	39,521
Jury Board	9,234	9,234	6,755	2,479
Probate Court	366,172	367,611	356,946	10,665
Probate Court--Juvenile	313,398	318,429	310,575	7,854
Guardian/Conservators	85,000	85,000	56,455	28,545
Probation-Circuit Court	4,530	4,530	4,637	(107)
Probation-District Court	343,562	348,422	343,320	5,102
Family Counseling Services	13,125	13,125	7,880	5,245
<b>TOTAL JUDICIAL</b>	<b>4,866,899</b>	<b>4,912,013</b>	<b>4,769,820</b>	<b>142,193</b>
General Government				
Administrative Department	227,454	227,454	223,702	3,752
Elections	120,208	120,208	74,765	45,443
Accounting Department	289,127	289,127	263,488	25,639
Auditing Services	42,500	42,500	47,690	(5,190)
Clerk	592,308	598,237	575,488	22,749
Births and Deaths	300	300	213	87
Equalization	413,898	413,898	365,056	48,842
Personnel Department	277,734	277,734	257,663	20,071
Victim's Rights Act	96,589	96,589	94,521	2,068
Prosecuting Attorney	966,044	966,044	951,069	14,975
Register of Deeds	311,613	311,613	292,463	19,150
Treasurer	485,230	485,230	484,736	494
Cooperative Extension	218,688	218,688	219,021	(333)
Information Systems Administration	-	-	41	(41)
Network System	889,454	889,454	862,532	26,922
Animal Shelter Building	10,627	10,627	11,561	(934)
Central Dispatch Building	107,711	107,711	86,790	20,921
Courthouse Building	332,249	332,249	338,266	(6,017)
Human Services Building	339,142	339,142	269,095	70,047
Medical Care Facility Building	137,138	137,138	122,165	14,973
Facilities Management	674,510	674,510	658,797	15,713
Mail	274,092	274,092	247,262	26,830
Communittee Mental Health - ADAP Building	10,354	10,354	10,907	(553)
Communittee Mental Health - Administration Building	16,861	16,861	21,616	(4,755)
Jail Building	281,705	281,705	312,228	(30,523)
County Services Building	44,706	44,706	34,671	10,035
County Building Annex	-	-	(3,006)	3,006
Dumont Lake Complex	29,923	29,923	45,271	(15,348)
Youth Home Building	145,098	145,098	142,006	3,092
Drain Commissioner	269,854	269,854	304,935	(35,081)
Records Management	200,294	200,294	165,231	35,063
<b>TOTAL GENERAL GOVERNMENT</b>	<b>7,805,411</b>	<b>7,811,340</b>	<b>7,480,243</b>	<b>331,097</b>

(Continued)

**ALLEGAN COUNTY**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER USES--BY ACTIVITY  
BUDGET AND ACTUAL (CONTINUED)**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
Public Safety				
Sheriff	\$ 3,237,325	\$ 3,455,826	\$ 3,568,984	\$ (113,158)
WEMET--Sheriff	71,425	75,388	86,006	(10,618)
Secondary Road Patrol Program	242,202	252,243	257,506	(5,263)
Detective Bureau	634,479	592,905	618,559	(25,654)
Sheriff--Radio	33,750	45,020	48,757	(3,737)
Marine Law Enforcement	101,016	107,110	110,028	(2,918)
Jail	2,613,401	2,620,551	2,661,870	(41,319)
Planning Commission	96,096	96,096	19,721	76,375
Plat Board	1,356	1,356	263	1,093
Emergency Management	92,395	92,395	79,589	12,806
LEPC	33,612	33,612	25,845	7,767
Animal Shelter	214,287	222,511	146,175	76,336
Livestock Claims	2,500	2,500	63	2,437
<b>TOTAL PUBLIC SAFETY</b>	<b>7,373,844</b>	<b>7,597,513</b>	<b>7,623,366</b>	<b>(25,853)</b>
Public Works				
Department of Public Works	34,684	34,684	33,671	1,013
Drains--Public Benefits	126,216	126,716	126,716	-
Monumentation Program	73,499	73,499	78,158	(4,659)
<b>TOTAL PUBLIC WORKS</b>	<b>234,399</b>	<b>234,899</b>	<b>238,545</b>	<b>(3,646)</b>
Health and Welfare				
Substance Abuse Services	157,441	157,441	142,380	15,061
Communicable Diseases	10,000	10,000	4,872	5,128
Medical Examiner	182,548	182,548	127,874	54,674
Family Planning Program	23,000	23,000	23,000	-
Transportation--Elderly	182,922	182,922	182,922	-
MDOT Grant--Handicap Trans 96/97	98,775	98,775	85,179	13,596
Veterans' Burial	17,363	17,363	27,337	(9,974)
<b>TOTAL HEALTH AND WELFARE</b>	<b>672,049</b>	<b>672,049</b>	<b>593,564</b>	<b>78,485</b>

(Continued)

**ALLEGAN COUNTY**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER USES--BY ACTIVITY  
BUDGET AND ACTUAL (CONCLUDED)**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
Other				
Employees' Fringe Benefits	\$ 23,000	\$ 23,000	\$ 42,597	\$ (19,597)
Retirement--County Share	1,820	1,820	466	1,354
Insurance and Bonds	453,266	453,266	440,266	13,000
Contingencies	540,445	243,092	509,195	(266,103)
<b>TOTAL OTHER</b>	<b>1,018,531</b>	<b>721,178</b>	<b>992,524</b>	<b>(271,346)</b>
<b>TOTAL EXPENDITURES</b>	<b>22,357,651</b>	<b>22,335,510</b>	<b>22,085,087</b>	<b>250,423</b>
Other Uses				
Transfers Out				
Law Library Fund	28,700	28,700	28,700	-
Health Department	948,207	948,207	948,207	-
Mental Health Fund	359,600	359,600	359,600	-
Child Care Probate Fund	2,432,205	2,449,684	2,500,000	(50,316)
Medical Care Facility	144,192	144,192	144,192	-
Park Fund	272,109	272,109	272,109	-
Other Funds	145,092	145,092	145,092	-
Health Fund - Cigarette Tax	64,681	64,681	42,895	21,786
Grant Match	203,223	241,447	241,447	-
<b>TOTAL OTHER USES</b>	<b>4,598,009</b>	<b>4,653,712</b>	<b>4,682,242</b>	<b>(28,530)</b>
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 26,955,660</b>	<b>\$ 26,989,222</b>	<b>\$ 26,767,329</b>	<b>\$ 221,893</b>

(Concluded)



## **NONMAJOR GOVERNMENTAL FUNDS**

## **COUNTY OF ALLEGAN**

### **NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2004

### **SPECIAL REVENUE FUNDS**

#### Parks Fund (208.0)

This Fund was established for the development, maintenance and operation of the Allegan County parks. Funding is provided from General Fund appropriations, State grants, and user charges.

#### Land Information Systems (G.I.S.) (210.0)

This Fund tracks operational expenses for the County's G.I.S. department. Revenue is from General Fund appropriations and fees.

#### Friend of the Court PA 294 (215.0)

The Fund was established under Act 297 of 1982, Section 2530. It is used to account for additional judgement fees collected plus 3% of the Friend of the Court incentive payments.

#### Transportation Grant Fund (230.0)

This Fund is used to account for grants from the Michigan Department of Transportation to provide public transportation in concentrated areas for residents of Allegan County.

#### Public Improvement Fund (245.0)

This Fund is used to account for earmarked revenues set aside for public improvements. Funding is provided from General Fund appropriations and the Delinquent Tax Revolving Funds.

#### MIFPI Community Team (255.0)

This Fund is utilized to account for resources received which are utilized to support the MIFPI Community Team.

#### Register of Deeds Automation (256.0)

This Fund is utilized to account for resources received which are utilized to add technology and automation to the Register of Deeds Office.

#### Budget Stabilization Fund (257.0)

This Fund was established to assure the continued solid financial condition of the County in case of an emergency.

#### Sick & Vacation Liability Fund (258.0)

This Fund is used to account for the year-end leave time balances carried by employees.

#### Drug Law Enforcement Fund-Sheriff (265.0-265.1)

This Fund is used to account for earmarked revenue set aside for drug law enforcement under the provisions of Public Act 135 of 1985.

Law Enforcement Training Fund (266.0)

This Fund is used to account for law enforcement training funds received through Public Act 302.

Law Library Fund (269.0)

This Fund is used to account for monies received from the Library Penal Fines in accordance with Public Act 18 of 1982, and appropriations from the County for the purpose of maintaining the County's law library.

Grant Administration (271.0)

This Fund is used to fund account for the administrative fees charged to many of the County's grants. These funds are then used to provide financial administration for the grants.

Housing Assistance Fund (277.0-277.1)

This Fund is used to record the transactions for the County's Community Development Block Grant Housing Program.

Public Safety Grant (280.0-280.9)

This Fund is used to account for contracts with townships, cities, and schools where the County provides various law enforcement activities.

Law Enforcement Road Patrol (280.0)

This Fund is used to account for charges to local governments for contract law enforcement services.

Social Welfare Fund (290.0)

This Fund is used to account for monies from State and local funding sources and to assist with the welfare program, which offers aid to disadvantaged individuals of Allegan County.

Medical Care Facility Fund (291.0)

This Fund is used to provide an accounting of all transactions relating to the operation of the County's long-term Medical Care Facility.

Child Care-Probate (292.1)

This Fund is used to account for foster child care in the County. This encompasses the Allegan County Detention Center, which is a facility that houses juveniles on a short-term basis. The primary funding, which comes from State and a County appropriation, is used to aid children who require placement outside of their home

Child Care Welfare Fund (292.2)

This Fund is used to account for revenues and expenditures generated through providing child care welfare services.

Veterans Trust Board Fund (294.0)

This Fund is used to account for monies received by the State and distributed to needy veterans. This Fund was established under Section 35.607 of the Compiled laws of 1970.

## **CAPITAL PROJECTS FUND**

### Capital Projects Fund (466.0)

This Fund is used to account for the accumulation and disbursement of funds for the purpose of major capital projects.

## **DEBT SERVICE FUND**

### Debt Service Fund (366.0)

This Fund is used to account for the payment of principal and interest on building Authority bonded debt.

**ALLEGAN COUNTY**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

**DECEMBER 31, 2004**

<u>ASSETS</u>	SPECIAL REVENUE FUNDS					
	PARKS	LAND INFORMATION SYSTEMS	FRIEND OF THE COURT	TRANSPORTATION GRANT	PUBLIC IMPROVEMENT	MIFPI COMMUNITY TEAM
Cash and Pooled Investments	\$ 139,406	\$ 41,773	\$ 129,591	\$ 155,816	\$ 2,263,932	\$ 10,797
Receivables:						
Accounts Receivable	-	-	-	39,986	-	-
Due From Other Funds	-	-	-	-	401,455	-
Due From Other Governmental Units	-	-	-	100,882	-	-
Advances to other funds	-	-	-	-	352,915	-
<b>TOTAL ASSETS</b>	<b>\$ 139,406</b>	<b>\$ 41,773</b>	<b>\$ 129,591</b>	<b>\$ 296,684</b>	<b>\$ 3,018,302</b>	<b>\$ 10,797</b>
 <u>LIABILITIES AND FUND EQUITY</u>						
<b>LIABILITIES</b>						
Accounts Payable	\$ 10,567	\$ 3,581	\$ 499	\$ 82,330	\$ 169,549	\$ -
Accrued Wages	6,446	3,122	-	1,300	-	-
Due to Other Funds	-	-	-	-	12,604	-
Due to Other Governmental Units	-	-	-	-	-	-
Advances From Other Governmental Units	-	-	-	-	-	-
Advances From Other funds	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>17,013</b>	<b>6,703</b>	<b>499</b>	<b>83,630</b>	<b>182,153</b>	<b>-</b>
<b>FUND BALANCE</b>						
Reserved for Advances	-	-	-	-	352,915	-
Unreserved						
Designated for Parks	122,393	-	-	-	83,633	-
Designated for Sick and Vacation	-	-	-	-	-	-
Undesignated	-	35,070	129,092	213,054	2,399,601	10,797
<b>TOTAL FUND BALANCES</b>	<b>122,393</b>	<b>35,070</b>	<b>129,092</b>	<b>213,054</b>	<b>2,836,149</b>	<b>10,797</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 139,406</b>	<b>\$ 41,773</b>	<b>\$ 129,591</b>	<b>\$ 296,684</b>	<b>\$ 3,018,302</b>	<b>\$ 10,797</b>

SPECIAL REVENUE FUNDS						
REGISTER OF DEEDS AUTOMATION	BUDGET STABILIZATION	SICK & VACATION LIABILITY	DRUG LAW ENFORCEMENT	LAW ENFORCEMENT TRAINING	LAW LIBRARY	
\$ 347,046	\$ 1,897,690	\$ 1,518,329	\$ 124,448	\$ 27,853	\$ 21,194	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
\$ 347,046	\$ 1,897,690	\$ 1,518,329	\$ 124,448	\$ 27,853	\$ 21,194	
\$ -	\$ -	\$ -	\$ 294	\$ 1,328	\$ 210	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	294	1,328	210	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	1,518,329	-	-	-	
347,046	1,897,690	-	124,154	26,525	20,984	
347,046	1,897,690	1,518,329	124,154	26,525	20,984	
\$ 347,046	\$ 1,897,690	\$ 1,518,329	\$ 124,448	\$ 27,853	\$ 21,194	

(Continued)

**ALLEGAN COUNTY**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)**

DECEMBER 31, 2004

ASSETS	SPECIAL REVENUE FUNDS				
	GRANT ADMINISTRATION	HOUSING ASSISTANCE	PUBLIC SAFETY GRANTS	LAW ENFORCEMENT ROAD PATROL	SOCIAL WELFARE
Cash and Pooled Investments	\$ 65,432	\$ 98,182	\$ -	\$ -	\$ 87,844
Receivables:					
Accounts Receivable	-	-	1,049	-	-
Due From Other Funds	-	7,038	90,570	-	-
Due From Other Governmental Units	-	215,282	329,782	40,625	7,478
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 65,432</b>	<b>\$ 320,502</b>	<b>\$ 421,401</b>	<b>\$ 40,625</b>	<b>\$ 95,322</b>
<b>LIABILITIES AND FUND EQUITY</b>					
LIABILITIES					
Accounts Payable	\$ -	\$ 21,742	\$ 206,077	\$ 793	\$ -
Accrued Wages	1,431	-	6,910	19,918	-
Due to Other Funds	-	85,004	169,939	8,425	-
Due to Other Governmental Units	-	-	-	-	-
Advances From Other Governmental Units	-	-	-	-	45,000
Advances From Other funds	-	-	-	-	-
Deferred Revenue	-	-	90	-	-
<b>TOTAL LIABILITIES</b>	<b>1,431</b>	<b>106,746</b>	<b>383,016</b>	<b>29,136</b>	<b>45,000</b>
FUND BALANCE					
Reserved for Prepaid Expenditures	-	-	-	-	-
Unreserved					
Designated for Parks	-	-	-	-	-
Designated for Sick and Vacation	-	-	-	-	-
Undesignated	64,001	213,756	38,385	11,489	50,322
<b>TOTAL FUND BALANCES</b>	<b>64,001</b>	<b>213,756</b>	<b>38,385</b>	<b>11,489</b>	<b>50,322</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 65,432</b>	<b>\$ 320,502</b>	<b>\$ 421,401</b>	<b>\$ 40,625</b>	<b>\$ 95,322</b>

SPECIAL REVENUE FUNDS						
MEDICAL CARE FACILITY	CHILD CARE PROBATE	CHILD CARE WELFARE	VETERANS' TRUST BOARD	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	TOTAL
\$ 1,501,927	\$ -	\$ 3,114	\$ 1,622	\$ 873,235	\$ 42,570	\$ 9,351,801
472,679	-	-	-	-	-	513,714
-	-	-	-	-	-	499,063
-	630,609	53	-	-	-	1,324,711
-	-	-	-	-	-	352,915
<hr/>						
\$ 1,974,606	\$ 630,609	\$ 3,167	\$ 1,622	\$ 873,235	\$ 42,570	\$ 12,042,204

\$ 109,499	\$ 116,157	\$ -	\$ -	\$ 36,180	\$ -	\$ 758,806
110,594	50,925	-	-	-	-	200,646
181,599	223,091	-	-	50,000	-	730,662
-	133,028	-	-	-	-	133,028
-	-	-	-	-	-	45,000
352,915	-	-	-	-	-	352,915
408,014	-	-	-	-	-	408,104
<hr/>						
1,162,621	523,201	-	-	86,180	-	2,629,161
<hr/>						
-	-	-	-	-	-	352,915
-	-	-	-	-	-	206,026
-	-	-	-	-	-	1,518,329
811,985	107,408	3,167	1,622	787,055	42,570	7,335,773
<hr/>						
811,985	107,408	3,167	1,622	787,055	42,570	9,413,043
<hr/>						
\$ 1,974,606	\$ 630,609	\$ 3,167	\$ 1,622	\$ 873,235	\$ 42,570	\$ 12,042,204

(Concluded)



**ALLEGAN COUNTY**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	SPECIAL REVENUE FUNDS					
	PARKS	LAND INFORMATION SYSTEMS	FRIEND OF THE COURT	TRANSPORTATION GRANT	PUBLIC IMPROVEMENT	MIFPI COMMUNITY TEAM
REVENUES						
Intergovernmental Revenue						
Federal	\$ -	\$ -	\$ -	\$ 131,757	\$ -	\$ -
State	-	-	-	368,537	-	-
Other Local Units	-	-	-	-	-	-
Charges for Services	85,383	34,601	14,934	236,390	3,775	-
Fines and Forfeits	-	-	-	-	-	-
Interest and Rents	-	-	-	-	39,881	-
Other Revenue	50,195	-	-	-	-	-
TOTAL REVENUES	135,578	34,601	14,934	736,684	43,656	-
EXPENDITURES						
Current						
Judicial	-	-	6,136	-	-	-
General Government	-	144,623	-	631,811	-	-
Public Safety	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Recreation and Cultural	386,154	-	-	-	-	-
Capital Outlay	-	-	-	-	1,076,925	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	386,154	144,623	6,136	631,811	1,076,925	-
REVENUES OVER (UNDER) EXPENDITURES	(250,576)	(110,022)	8,798	104,873	(1,033,269)	-
OTHER FINANCING SOURCES (USES)						
Transfers In	272,109	145,092	-	-	790,000	-
Transfers (Out)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	137,950	-
TOTAL OTHER FINANCING SOURCES (USES)	272,109	145,092	-	-	927,950	-
NET CHANGES IN FUND BALANCES	21,533	35,070	8,798	104,873	(105,319)	-
FUND BALANCES, BEGINNING OF YEAR, AS RESTATED	100,860	-	120,294	108,181	2,941,468	10,797
FUND BALANCES, END OF YEAR	\$ 122,393	\$ 35,070	\$ 129,092	\$ 213,054	\$ 2,836,149	\$ 10,797

## SPECIAL REVENUE FUNDS

REGISTER OF DEEDS AUTOMATION	BUDGET STABILIZATION	SICK & VACATION LIABILITY	DRUG LAW ENFORCEMENT	LAW ENFORCEMENT TRAINING	LAW LIBRARY
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	14,219	-
-	-	-	-	-	-
169,770	-	-	-	-	-
-	-	-	35,182	-	6,500
6,101	-	-	-	-	-
-	-	-	-	21,199	-
175,871	-	-	35,182	35,418	6,500
-	-	-	-	-	-
610	-	1,968	-	-	-
-	-	-	294	17,446	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	34,439
-	-	-	-	-	-
-	-	-	-	-	-
610	-	1,968	294	17,446	34,439
175,261	-	(1,968)	34,888	17,972	(27,939)
-	-	-	-	-	28,700
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	28,700
175,261	-	(1,968)	34,888	17,972	761
171,785	1,897,690	1,520,297	89,266	8,553	20,223
\$ 347,046	\$ 1,897,690	\$ 1,518,329	\$ 124,154	\$ 26,525	\$ 20,984

(Continued)

**ALLEGAN COUNTY**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (CONTINUED)**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	SPECIAL REVENUE FUNDS				
	GRANT ADMINISTRATION	HOUSING ASSISTANCE	PUBLIC SAFETY GRANT	LAW ENFORCEMENT ROAD PATROL	SOCIAL WELFARE
REVENUES					
Intergovernmental Revenue					
Federal	\$ -	\$ 401,119	\$ 869,629	\$ -	\$ -
State	-	-	163,894	-	266,498
Other Local Units	-	-	13,000	672,797	-
Charges for Services	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest and Rents	-	-	-	-	-
Other Revenue	15,590	-	-	-	-
TOTAL REVENUES	15,590	401,119	1,046,523	672,797	266,498
EXPENDITURES					
Current					
Judicial	-	-	53,815	-	-
General Government	30,492	-	-	-	-
Public Safety	-	-	670,010	949,147	-
Health and Welfare	-	268,228	382,458	-	269,390
Recreation and Cultural	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
TOTAL EXPENDITURES	30,492	268,228	1,106,283	949,147	269,390
REVENUES OVER (UNDER) EXPENDITURES	(14,902)	132,891	(59,760)	(276,350)	(2,892)
OTHER FINANCING SOURCES (USES)					
Transfers In	29,591	-	82,619	129,237	7,500
Transfers (Out)	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	29,591	-	82,619	129,237	7,500
NET CHANGES IN FUND BALANCES	14,689	132,891	22,859	(147,113)	4,608
FUND BALANCES, BEGINNING OF YEAR, AS RESTATED	49,312	80,865	15,526	158,602	45,714
FUND BALANCES, END OF YEAR	\$ 64,001	\$ 213,756	\$ 38,385	\$ 11,489	\$ 50,322

SPECIAL REVENUE FUNDS						
MEDICAL CARE FACILITY	CHILD CARE PROBATE	CHILD CARE WELFARE	VETERANS' TRUST BOARD	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,402,505
-	2,096,545	259	15,144	-	-	2,925,096
-	-	-	-	-	-	685,797
4,796,802	594,216	-	-	-	-	5,935,871
-	-	-	-	-	-	41,682
-	-	-	-	51,367	-	97,349
492,903	56,010	-	-	-	-	635,897
5,289,705	2,746,771	259	15,144	51,367	-	11,724,197
-	-	-	-	-	-	59,951
-	-	-	-	-	-	809,504
-	-	-	-	-	-	1,636,897
5,110,377	5,309,636	562	15,682	-	-	11,356,333
-	-	-	-	-	-	386,154
-	-	-	-	5,173,165	-	6,284,529
-	-	-	-	-	2,850,000	2,850,000
-	-	-	-	-	557,862	557,862
5,110,377	5,309,636	562	15,682	5,173,165	3,407,862	23,941,230
179,328	(2,562,865)	(303)	(538)	(5,121,798)	(3,407,862)	(12,217,033)
144,192	2,499,996	500	-	-	3,386,363	7,515,899
(107,875)	-	-	-	-	-	(107,875)
-	-	-	-	-	-	137,950
36,317	2,499,996	500	-	-	3,386,363	7,545,974
215,645	(62,869)	197	(538)	(5,121,798)	(21,499)	(4,671,059)
596,340	170,277	2,970	2,160	5,908,853	64,069	14,084,102
\$ 811,985	\$ 107,408	\$ 3,167	\$ 1,622	\$ 787,055	\$ 42,570	\$ 9,413,043

(Concluded)

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
PARKS SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	-	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	100,000	100,000	-	(100,000)
Other Local Units	-	-	-	-
Charges for Services	63,900	63,900	85,383	21,483
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	30,000	30,000	50,195	20,195
<b>TOTAL REVENUES</b>	<b>193,900</b>	<b>193,900</b>	<b>135,578</b>	<b>(58,322)</b>
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Recreation and Cultural	364,009	364,009	386,154	(22,145)
Other	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>364,009</b>	<b>364,009</b>	<b>386,154</b>	<b>(22,145)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(170,109)</b>	<b>(170,109)</b>	<b>(250,576)</b>	<b>(80,467)</b>
OTHER FINANCING SOURCES (USES)				
Transfers In	272,109	272,109	272,109	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>272,109</b>	<b>272,109</b>	<b>272,109</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>102,000</b>	<b>102,000</b>	<b>21,533</b>	<b>(80,467)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>100,860</b>	<b>100,860</b>	<b>100,860</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 202,860</b>	<b>\$ 202,860</b>	<b>\$ 122,393</b>	<b>\$ (80,467)</b>

# ALLEGAN COUNTY

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL LAND INFORMATION SYSTEMS SPECIAL REVENUE FUND

FOR THE YEAR ENDED DECEMBER 31, 2004

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	-	-
Other Local Units	-	-	-	-
Charges for Services	31,500	31,500	34,601	3,101
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	31,500	31,500	34,601	3,101
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	176,592	176,592	144,623	31,969
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	176,592	176,592	144,623	31,969
REVENUES OVER (UNDER) EXPENDITURES	(145,092)	(145,092)	(110,022)	35,070
OTHER FINANCING SOURCES (USES)				
Transfers In	145,092	145,092	145,092	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	145,092	145,092	145,092	-
NET CHANGES IN FUND BALANCES	-	-	35,070	35,070
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ 35,070	\$ 35,070

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FRIEND OF THE COURT SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	-	-
Other Local Units	-	-	-	-
Charges for Services	7,000	7,000	14,934	7,934
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	7,000	7,000	14,934	7,934
EXPENDITURES				
Current				
Judicial	9,500	9,500	6,136	3,364
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	10,000	10,000	-	10,000
TOTAL EXPENDITURES	19,500	19,500	6,136	13,364
REVENUES OVER (UNDER) EXPENDITURES	(12,500)	(12,500)	8,798	21,298
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	(20,368)	(20,368)	-	20,368
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(20,368)	(20,368)	-	20,368
NET CHANGES IN FUND BALANCES	(32,868)	(32,868)	8,798	41,666
FUND BALANCES, BEGINNING OF YEAR	120,294	120,294	120,294	-
FUND BALANCES, END OF YEAR	\$ 87,426	\$ 87,426	\$ 129,092	\$ 41,666

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
TRANSPORTATION GRANT SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	131,757	131,757
State	400,974	400,974	368,537	(32,437)
Other Local Units	-	-	-	-
Charges for Services	198,700	198,700	236,390	37,690
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>599,674</b>	<b>599,674</b>	<b>736,684</b>	<b>137,010</b>
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	607,202	607,202	631,811	(24,609)
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>607,202</b>	<b>607,202</b>	<b>631,811</b>	<b>(24,609)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(7,528)</b>	<b>(7,528)</b>	<b>104,873</b>	<b>112,401</b>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>(7,528)</b>	<b>(7,528)</b>	<b>104,873</b>	<b>112,401</b>
<b>FUND BALANCES, BEGINNING OF YEAR, AS RESTATED</b>	<b>108,181</b>	<b>108,181</b>	<b>108,181</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 100,653</b>	<b>\$ 100,653</b>	<b>\$ 213,054</b>	<b>\$ 112,401</b>



**ALLEGAN COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
PUBLIC IMPROVEMENT SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	-	-
Other Local Units	-	-	-	-
Charges for Services	-	-	3,775	3,775
Fines and Forfeits	-	-	-	-
Interest and Rents	75,000	75,000	39,881	(35,119)
Other Revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>75,000</b>	<b>75,000</b>	<b>43,656</b>	<b>(31,344)</b>
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	646,200	1,533,890	1,076,925	456,965
<b>TOTAL EXPENDITURES</b>	<b>646,200</b>	<b>1,533,890</b>	<b>1,076,925</b>	<b>456,965</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(571,200)</b>	<b>(1,458,890)</b>	<b>(1,033,269)</b>	<b>425,621</b>
OTHER FINANCING SOURCES (USES)				
Transfers In	790,000	790,000	790,000	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	137,950	137,950
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>790,000</b>	<b>790,000</b>	<b>927,950</b>	<b>137,950</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>218,800</b>	<b>(668,890)</b>	<b>(105,319)</b>	<b>563,571</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>2,941,468</b>	<b>2,941,468</b>	<b>2,941,468</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 3,160,268</b>	<b>\$ 2,272,578</b>	<b>\$ 2,836,149</b>	<b>\$ 563,571</b>

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
MIFPI COMMUNITY TEAM SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	-	-
Other Local Units	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGES IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	10,797	10,797	10,797	-
FUND BALANCES, END OF YEAR	\$ 10,797	\$ 10,797	\$ 10,797	\$ -

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
REGISTER OF DEEDS AUTOMATION SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	-	-
Other Local Units	-	-	-	-
Charges for Services	-	-	169,770	169,770
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	6,101	6,101
Other Revenue	-	-	-	-
TOTAL REVENUES	-	-	175,871	175,871
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	610	(610)
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	610	(610)
REVENUES OVER (UNDER) EXPENDITURES	-	-	175,261	175,261
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGES IN FUND BALANCES	-	-	175,261	175,261
FUND BALANCES, BEGINNING OF YEAR	171,785	171,785	171,785	-
FUND BALANCES, END OF YEAR	\$ 171,785	\$ 171,785	\$ 347,046	\$ 175,261

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
BUDGET STABILIZATION SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	-	-
Other Local Units	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGES IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	1,897,690	1,897,690	1,897,690	-
FUND BALANCES, END OF YEAR	\$ 1,897,690	\$ 1,897,690	\$ 1,897,690	\$ -

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SICK & VACATION LIABILITY SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	-	-
Other Local Units	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest and Rents	60,000	60,000	-	(60,000)
Other Revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>(60,000)</b>
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	50,000	50,000	1,968	48,032
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>50,000</b>	<b>50,000</b>	<b>1,968</b>	<b>48,032</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>10,000</b>	<b>10,000</b>	<b>(1,968)</b>	<b>(11,968)</b>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>10,000</b>	<b>10,000</b>	<b>(1,968)</b>	<b>(11,968)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>1,520,297</b>	<b>1,520,297</b>	<b>1,520,297</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 1,530,297</b>	<b>\$ 1,530,297</b>	<b>\$ 1,518,329</b>	<b>\$ (11,968)</b>

# ALLEGAN COUNTY

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DRUG LAW ENFORCEMENT SPECIAL REVENUE FUND

FOR THE YEAR ENDED DECEMBER 31, 2004

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	-	-
Other Local Units	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeits	1,000	1,000	35,182	34,182
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	1,000	1,000	35,182	34,182
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	3,000	3,000	294	2,706
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	3,000	3,000	294	2,706
REVENUES OVER (UNDER) EXPENDITURES	(2,000)	(2,000)	34,888	36,888
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGES IN FUND BALANCES	(2,000)	(2,000)	34,888	36,888
FUND BALANCES, BEGINNING OF YEAR	89,266	89,266	89,266	-
FUND BALANCES, END OF YEAR	\$ 87,266	\$ 87,266	\$ 124,154	\$ 36,888

# ALLEGAN COUNTY

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL LAW ENFORCEMENT TRAINING SPECIAL REVENUE FUND

FOR THE YEAR ENDED DECEMBER 31, 2004

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	12,500	12,500	14,219	1,719
Other Local Units	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	21,199	21,199
TOTAL REVENUES	12,500	12,500	35,418	22,918
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	12,500	12,500	17,446	(4,946)
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	12,500	12,500	17,446	(4,946)
REVENUES OVER (UNDER) EXPENDITURES	-	-	17,972	17,972
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGES IN FUND BALANCES	-	-	17,972	17,972
FUND BALANCES, BEGINNING OF YEAR	8,553	8,553	8,553	-
FUND BALANCES, END OF YEAR	\$ 8,553	\$ 8,553	\$ 26,525	\$ 17,972

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
LAW LIBRARY SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	-	-
Other Local Units	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeits	6,500	6,500	6,500	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	6,500	6,500	6,500	-
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	35,200	35,200	34,439	761
TOTAL EXPENDITURES	35,200	35,200	34,439	761
REVENUES OVER (UNDER) EXPENDITURES	(28,700)	(28,700)	(27,939)	761
OTHER FINANCING SOURCES (USES)				
Transfers In	28,700	28,700	28,700	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	28,700	28,700	28,700	-
NET CHANGES IN FUND BALANCES	-	-	761	761
FUND BALANCES, BEGINNING OF YEAR	20,223	20,223	20,223	-
FUND BALANCES, END OF YEAR	\$ 20,223	\$ 20,223	\$ 20,984	\$ 761



**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GRANT ADMINISTRATION SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	-	-
Other Local Units	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	15,590	15,590
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>15,590</b>	<b>15,590</b>
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	29,591	29,591	30,492	(901)
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>29,591</b>	<b>29,591</b>	<b>30,492</b>	<b>(901)</b>
REVENUES OVER (UNDER) EXPENDITURES	(29,591)	(29,591)	(14,902)	14,689
OTHER FINANCING SOURCES (USES)				
Transfers In	29,591	29,591	29,591	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>29,591</b>	<b>29,591</b>	<b>29,591</b>	<b>-</b>
NET CHANGES IN FUND BALANCES	-	-	14,689	14,689
FUND BALANCES, BEGINNING OF YEAR	49,312	49,312	49,312	-
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 49,312</b>	<b>\$ 49,312</b>	<b>\$ 64,001</b>	<b>\$ 14,689</b>

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
HOUSING ASSISTANCE SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	300,000	300,000	401,119	101,119
State	-	-	-	-
Other Local Units	-	-	-	-
Charges for Services	30,000	30,000	-	(30,000)
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	330,000	330,000	401,119	71,119
EXPENDITURES				
Capital				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	330,000	330,000	268,228	61,772
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	330,000	330,000	268,228	61,772
REVENUES OVER (UNDER) EXPENDITURES	-	-	132,891	132,891
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGES IN FUND BALANCES	-	-	132,891	132,891
FUND BALANCES, BEGINNING OF YEAR	80,865	80,865	80,865	-
FUND BALANCES, END OF YEAR	\$ 80,865	\$ 80,865	\$ 213,756	\$ 132,891

# ALLEGAN COUNTY

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL PUBLIC SAFETY GRANT SPECIAL REVENUE FUND

FOR THE YEAR ENDED DECEMBER 31, 2004

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	1,087,749	1,087,749	869,629	(218,120)
State	51,997	51,997	163,894	111,897
Other Local Units	-	-	13,000	13,000
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	1,139,746	1,139,746	1,046,523	(93,223)
EXPENDITURES				
Current				
Judicial	58,200	58,200	53,815	4,385
General Government	-	-	-	-
Public Safety	564,165	564,165	670,010	(105,845)
Health and Welfare	600,000	600,000	382,458	217,542
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	1,222,365	1,222,365	1,106,283	116,082
REVENUES OVER (UNDER) EXPENDITURES	(82,619)	(82,619)	(59,760)	22,859
OTHER FINANCING SOURCES (USES)				
Transfers In	82,619	82,619	82,619	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	82,619	82,619	82,619	-
NET CHANGES IN FUND BALANCES	-	-	22,859	22,859
FUND BALANCES, BEGINNING OF YEAR	15,526	15,526	15,526	-
FUND BALANCES, END OF YEAR	\$ 15,526	\$ 15,526	\$ 38,385	\$ 22,859

# ALLEGAN COUNTY

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL LAW ENFORCEMENT ROAD PATROL SPECIAL REVENUE FUND

FOR THE YEAR ENDED DECEMBER 31, 2004

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	-	-
Other Local Units	890,731	890,731	672,797	(217,934)
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	890,731	890,731	672,797	(217,934)
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	981,744	1,019,968	949,147	70,821
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	981,744	1,019,968	949,147	70,821
REVENUES OVER (UNDER) EXPENDITURES	(91,013)	(129,237)	(276,350)	(147,113)
OTHER FINANCING SOURCES (USES)				
Transfers In	91,013	129,237	129,237	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	91,013	129,237	129,237	-
NET CHANGES IN FUND BALANCES	-	-	(147,113)	(147,113)
FUND BALANCES, BEGINNING OF YEAR	158,602	158,602	158,602	-
FUND BALANCES, END OF YEAR	\$ 158,602	\$ 158,602	\$ 11,489	\$ (147,113)

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SOCIAL WELFARE SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	300,000	300,000	266,498	(33,502)
Other Local Units	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	300,000	300,000	266,498	(33,502)
EXPENDITURES				
Capital				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	307,500	307,500	269,390	38,110
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	307,500	307,500	269,390	38,110
REVENUES OVER (UNDER) EXPENDITURES	(7,500)	(7,500)	(2,892)	4,608
OTHER FINANCING SOURCES (USES)				
Transfers In	7,500	7,500	7,500	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	7,500	7,500	7,500	-
NET CHANGES IN FUND BALANCES	-	-	4,608	4,608
FUND BALANCES, BEGINNING OF YEAR	45,714	45,714	45,714	-
FUND BALANCES, END OF YEAR	\$ 45,714	\$ 45,714	\$ 50,322	\$ 4,608

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
MEDICAL CARE FACILITY SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	-	-
Other Local Units	-	-	-	-
Charges for Services	5,374,831	5,374,831	4,796,802	(578,029)
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	492,903	492,903
<b>TOTAL REVENUES</b>	<b>5,374,831</b>	<b>5,374,831</b>	<b>5,289,705</b>	<b>(85,126)</b>
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	5,489,023	5,489,023	5,110,377	378,646
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,489,023</b>	<b>5,489,023</b>	<b>5,110,377</b>	<b>378,646</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(114,192)</b>	<b>(114,192)</b>	<b>179,328</b>	<b>293,520</b>
OTHER FINANCING SOURCES (USES)				
Transfers In	144,192	144,192	144,192	-
Transfers (Out)	(30,000)	(30,000)	(107,875)	77,875
Sale of Capital Asset	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>114,192</b>	<b>114,192</b>	<b>36,317</b>	<b>77,875</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>215,645</b>	<b>371,395</b>
<b>FUND BALANCES, BEGINNING OF YEAR, AS RESTATED</b>	<b>596,340</b>	<b>596,340</b>	<b>596,340</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 596,340</b>	<b>\$ 596,340</b>	<b>\$ 811,985</b>	<b>\$ 215,645</b>

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
CHILD CARE PROBATE SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	1,963,553	1,981,031	2,096,545	115,514
Other Local Units	-	-	-	-
Charges for Services	722,780	722,780	594,216	(128,564)
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	37,400	37,400	56,010	18,610
TOTAL REVENUES	2,723,733	2,741,211	2,746,771	5,560
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	5,155,938	5,190,895	5,309,636	(118,741)
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	5,155,938	5,190,895	5,309,636	(118,741)
REVENUES OVER (UNDER) EXPENDITURES	(2,432,205)	(2,449,684)	(2,562,865)	(113,181)
OTHER FINANCING SOURCES (USES)				
Transfers In	2,432,205	2,449,684	2,499,996	50,312
Transfers (Out)	-	-	-	-
Sale of Capital Assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,432,205	2,449,684	2,499,996	50,312
NET CHANGES IN FUND BALANCES	-	-	(62,869)	(62,869)
FUND BALANCES, BEGINNING OF YEAR	170,277	170,277	170,277	-
FUND BALANCES, END OF YEAR	\$ 170,277	\$ 170,277	\$ 107,408	\$ (62,869)

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
CHILD CARE WELFARE SPECIAL REVENUE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	-	259	259
Other Local Units	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	-	-	259	259
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	500	562	(62)
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	-	500	562	(62)
REVENUES OVER (UNDER) EXPENDITURES	-	(500)	(303)	197
OTHER FINANCING SOURCES (USES)				
Transfers In	-	500	500	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	500	500	-
NET CHANGES IN FUND BALANCES	-	-	197	197
FUND BALANCES, BEGINNING OF YEAR	2,970	2,970	2,970	-
FUND BALANCES, END OF YEAR	\$ 2,970	\$ 2,970	\$ 3,167	\$ 197



# ALLEGAN COUNTY

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL VETERANS' TRUST BOARD SPECIAL REVENUE FUND

FOR THE YEAR ENDED DECEMBER 31, 2004

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue				
Federal	-	-	-	-
State	-	13,176	15,144	1,968
Other Local Units	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest and Rents	-	-	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	-	13,176	15,144	1,968
EXPENDITURES				
Current				
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	13,176	15,682	(2,506)
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	-	13,176	15,682	(2,506)
REVENUES OVER (UNDER) EXPENDITURES	-	-	(538)	(538)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Sale of Capital Asset	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGES IN FUND BALANCES	-	-	(538)	(538)
FUND BALANCES, BEGINNING OF YEAR	2,160	2,160	2,160	-
FUND BALANCES, END OF YEAR	\$ 2,160	\$ 2,160	\$ 1,622	\$ (538)

**ALLEGAN COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
DEBT SERVICE FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenue:				
Federal	-	-	-	-
State	-	-	-	-
Contributions From Local Units	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest and Rentals	-	-	-	-
Other Revenues	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
EXPENDITURES				
Current				
Legislative	-	-	-	-
Judicial	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	-	-	-
Recreation and Cultural	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	2,800,000	2,850,000	(50,000)
Interest/Fiscal Changes	-	428,943	557,862	(128,919)
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>3,228,943</b>	<b>3,407,862</b>	<b>(178,919)</b>
REVENUES OVER (UNDER) EXPENDITURES	-	(3,228,943)	(3,407,862)	(178,919)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	3,228,943	3,386,363	157,420
Transfers (Out)	-	-	-	-
Partial Defeasance of Bonds	-	-	-	-
Sale of Capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>3,228,943</b>	<b>3,386,363</b>	<b>157,420</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>(21,499)</b>	<b>(21,499)</b>
FUND BALANCES, BEGINNING OF YEAR	64,069	64,069	64,069	-
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 64,069</b>	<b>\$ 64,069</b>	<b>\$ 42,570</b>	<b>\$ (21,499)</b>

## **INTERNAL SERVICE FUNDS**

**COUNTY OF ALLEGAN**

**INTERNAL SERVICE FUNDS**

FOR THE YEAR ENDING DECEMBER 31, 2004

Self-Insurance Fund (677.0)

This Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the self-funded insurance programs, third party administrative expenses, and actual claims paid.

Mental Heath Self-Insurance Fund

This fund is used to account for revenues collected from the Mental Health fund for risk retention related to the employee health and Medicaid capitation program.

Equipment Pool Fund (661.0)

This Fund is used to account for revenues collected from user departments for the equipment rental charges to cover the costs incurred to administer the equipment pool fund.

**ALLEGAN COUNTY**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2004**

<u>ASSETS</u>	SELF- INSURANCE	MENTAL HEALTH SELF- INSURANCE	EQUIPMENT POOL	TOTAL
CURRENT ASSETS				
Cash and Pooled Investments	\$ 1,781,174	\$ 89,094	\$ -	\$ 1,870,268
Due From Other Funds	111,599	-	-	111,599
Prepaid Expenses	139,982	20,441	-	160,423
<u>TOTAL CURRENT ASSETS</u>	<u>2,032,755</u>	<u>109,535</u>	<u>-</u>	<u>2,142,290</u>
Property Plant and Equipment - Net	-	-	8,064	8,064
<u>TOTAL ASSETS</u>	<u>2,032,755</u>	<u>109,535</u>	<u>8,064</u>	<u>2,150,354</u>
<u>LIABILITIES</u>				
CURRENT LIABILITIES				
Accounts Payable	902,959	79,959	-	982,918
<u>TOTAL LIABILITIES</u>	<u>902,959</u>	<u>79,959</u>	<u>-</u>	<u>982,918</u>
<u>NET ASSETS</u>				
Investment in Capital Assets	-	-	8,064	8,064
Unrestricted net assets	1,129,796	29,576	-	1,159,372
<u>TOTAL NET ASSETS</u>	<u>\$ 1,129,796</u>	<u>\$ 29,576</u>	<u>\$ 8,064</u>	<u>\$ 1,167,436</u>

*ALLEGAN COUNTY*

*INTERNAL SERVICE FUNDS*

*COMBINING STATEMENT OF REVENUES, EXPENSES*

*AND CHANGES IN NET ASSETS*

*FOR THE YEAR ENDED DECEMBER 31, 2004*

	SELF- INSURANCE	MENTAL HEALTH SELF- INSURANCE	EQUIPMENT POOL	TOTAL
OPERATING REVENUES				
Charges for services	\$ 5,887,735	\$ 1,224,876	\$ -	\$ 7,112,611
OPERATING EXPENSES				
Insurance expense	5,706,486	1,189,622	-	6,896,108
Depreciation expense	-	-	6,712	6,712
TOTAL OPERATING EXPENSES	5,706,486	1,189,622	6,712	6,902,820
OPERATING INCOME (LOSS)	181,249	35,254	(6,712)	209,791
TRANSFERS				
Transfers (to) other funds	-	(174,858)	-	(174,858)
CHANGES IN NET ASSETS	181,249	(139,604)	(6,712)	34,933
NET ASSETS, BEGINNING OF YEAR	948,547	169,180	14,776	1,132,503
NET ASSETS, END OF YEAR	\$ 1,129,796	\$ 29,576	\$ 8,064	\$ 1,167,436

**ALLEGAN COUNTY**

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	SELF- INSURANCE	MENTAL HEALTH SELF- INSURANCE	EQUIPMENT POOL	TOTAL
Cash flows from operating activities:				
Cash received from interfund services provided	\$ 5,816,285	\$ 1,356,526	\$ -	\$ 7,172,811
Cash payments for insurance claims	(6,004,837)	(1,336,004)	-	(7,340,841)
Net cash provided by (used in) operating activities	(188,552)	20,522	-	(168,030)
Cash flows from noncapital financing activities:				
Transfers out	-	(174,858)	-	(174,858)
Net cash provided by (used in) noncapital financing activities	-	(174,858)	-	(174,858)
NET INCREASE (DECREASE) IN CASH AND POOLED INVESTMENTS	(188,552)	(154,336)	-	(342,888)
CASH AND POOLED INVESTMENTS, BEGINNING OF YEAR	1,969,726	243,430	-	2,213,156
CASH AND POOLED INVESTMENTS, END OF YEAR	\$ 1,781,174	\$ 89,094	\$ -	\$ 1,870,268
OPERATING INCOME (LOSS)	\$ 181,249	\$ 35,254	\$ (6,712)	\$ 209,791
Adjustments to Reconcile Operating Income (Loss) to net cash provided (used) by Operating Activities:				
Deprecation Expense	-	-	6,712	6,712
Changes in Operating Assets and Liabilities which provided (used) cash:				
Due from other funds	(71,450)	131,650	-	60,200
Prepaid expenses	(5,207)	(20,441)	-	(25,648)
Accounts payable	(293,144)	(125,941)	-	(419,085)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ (188,552)	\$ 20,522	\$ -	\$ (168,030)

## **FIDUCIARY FUNDS**



**ALLEGAN COUNTY**

**AGENCY FUNDS**

**COMBINING BALANCE SHEET**

**DECEMBER 31, 2004**

	AGENCY FUNDS		
	TRUST AND AGENCY	LIBRARY PENAL FINES	TOTAL
<u>ASSETS</u>			
Cash and Pooled Investments	\$ 2,801,299	\$ 6,381	\$ 2,807,680
Investments	347,626	-	347,626
<u>TOTAL ASSETS</u>	<u>\$ 3,148,925</u>	<u>\$ 6,381</u>	<u>\$ 3,155,306</u>
<u>LIABILITIES</u>			
Due to Other Governmental Units	\$ 1,048,109	\$ -	\$ 1,048,109
Undistributed Tax Collections	1,351,673	-	1,351,673
Other Trust Items Payable	749,143	6,381	755,524
<u>TOTAL LIABILITIES</u>	<u>\$ 3,148,925</u>	<u>\$ 6,381</u>	<u>\$ 3,155,306</u>

**ALLEGAN COUNTY**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	BALANCE		BALANCE	
	January 1, 2004	ADDITIONS	DEDUCTIONS	DECEMBER 31, 2004
<u>TRUST AND AGENCY FUND</u>				
ASSETS				
Cash and pooled investments	\$ 1,742,290	\$ 65,160,430	\$ 64,101,421	\$ 2,801,299
Investments	349,177	6,502,162	6,503,713	347,626
<u>TOTAL ASSETS</u>	<u>\$ 2,091,467</u>	<u>\$ 71,662,592</u>	<u>\$ 70,605,134</u>	<u>\$ 3,148,925</u>
LIABILITIES				
Due to other governmental units	\$ 848,001	\$ 82,863,222	\$ 82,663,114	\$ 1,048,109
Undistributed tax collections	664,827	22,699,672	22,012,826	1,351,673
Other trust items payable	578,639	2,413,987	2,243,483	749,143
<u>TOTAL LIABILITIES</u>	<u>\$ 2,091,467</u>	<u>\$ 107,976,881</u>	<u>\$ 106,919,423</u>	<u>\$ 3,148,925</u>
<u>LIBRARY PENAL FINES FUND</u>				
ASSETS				
Cash and pooled investments	\$ 392	\$ 701,653	\$ 695,664	\$ 6,381
<u>TOTAL ASSETS</u>	<u>\$ 392</u>	<u>\$ 701,653</u>	<u>\$ 695,664</u>	<u>\$ 6,381</u>
LIABILITIES				
Undistributed penal fines	\$ 392	\$ 725,811	\$ 719,822	\$ 6,381
<u>TOTAL LIABILITIES</u>	<u>\$ 392</u>	<u>\$ 725,811</u>	<u>\$ 719,822</u>	<u>\$ 6,381</u>
<u>TOTAL ALL AGENCY FUNDS</u>				
ASSETS				
Cash and pooled investments	\$ 1,742,682	\$ 65,862,083	\$ 64,797,085	\$ 2,807,680
Investments	349,177	6,502,162	6,503,713	347,626
<u>TOTAL ASSETS</u>	<u>\$ 2,091,859</u>	<u>\$ 72,364,245</u>	<u>\$ 71,300,798</u>	<u>\$ 3,155,306</u>
LIABILITIES				
Due to other governmental units	848,001	82,863,222	82,663,114	1,048,109
Undistributed tax collections	664,827	22,699,672	22,012,826	1,351,673
Undistributed penal fines	392	725,811	719,822	6,381
Other trust items payable	578,639	2,413,987	2,243,483	749,143
<u>TOTAL LIABILITIES</u>	<u>\$ 2,091,859</u>	<u>\$ 108,702,692</u>	<u>\$ 107,639,245</u>	<u>\$ 3,155,306</u>

## **TRANSPORTATION FUND SCHEDULES**

## Schedule 1

ALLEGAN COUNTY TRANSPORTATION  
OPERATING REVENUES  
Year Ended December 31, 2004

	1/1/2004 to 9/30/2004	10/1/2004 to 12/31/2004	Total
Operating Revenues			
Farebox Revenues	\$ 6,978	\$ 4,099	\$ 11,077
Medcial	18,339	5,484	23,823
Contract CMH	49,916	14,271	64,187
Contract ISD	79,424	26,254	105,678
Contract Outlook	20,093	7,369	27,462
Operating Revenues - Regular Service	174,750	57,477	232,227
Farebox Revenues	2,540	1,156	3,696
Operating Revenues - Project Zero	2,540	1,156	3,696
Farebox Revenues	386	81	467
Operating Revenues - Specialized Services	386	81	467
Operating Revenues Total	<u>\$ 177,676</u>	<u>\$ 58,714</u>	<u>\$ 236,390</u>

## Schedule 2

ALLEGAN COUNTY TRANSPORTATION  
OPERATING EXPENSES - REGULAR SERVICE  
Year Ended December 31, 2004

	1/04 - 9/04			10/04 - 12/04			Total System
	Operations	Maint.	General Admin.	Operations	Maint.	General Admin.	
Labor							
Operator's salaries and wages	\$ 107,869	\$ -	\$ -	\$ 41,289	\$ -	\$ -	\$ 149,158
Other salaries and wages	3,071	17,662	40,606	1,170	6,743	17,518	86,770
Dispatchers salaries and wages	17,742	-	-	6,802	-	-	24,544
Fringe benefits	34,134	4,837	14,924	13,055	1,819	5,814	74,583
Services							
Advertising fees	-	-	1,115	-	-	443	1,558
Other services	-	858	8,055	-	374	815	10,102
Materials and Supplies Consumed							
Fuel and lubricants	22,989	-	-	8,818	-	-	31,807
Tires and tubes	2,361	-	-	904	-	-	3,265
Other materials and supplies	-	11,783	4,458	-	4,817	1,803	22,861
Utilities	-	-	9,289	-	-	3,559	12,848
Casualty and Liability Costs							
Premiums for public liability and property damage insurance	2,174	-	2,659	1,759	-	-	6,592
Other casualty and liability costs	450	-	49	-	-	187	686
Miscellaneous Expenses							
Travel, Meetings, & Training	-	-	3,478	-	-	1,059	4,537
Associations Dues & Subscriptions	-	-	164	-	-	562	726
Other miscellaneous expenses	-	-	34	-	-	10	44
Operating Leases and Rentals	13,834	-	9,165	2,536	-	3,382	28,917
Ineligible RTAP	-	-	(2,224)	-	-	(344)	(2,568)
Ineligible misc	-	-	(46)	-	-	-	(46)
TOTAL EXPENSES	\$ 204,624	\$ 35,140	\$ 91,726	\$ 76,333	\$ 13,753	\$ 34,808	\$ 456,384
TOTAL EXPENSES	\$331,490			\$124,894			\$456,384

## Schedule 3

ALLEGAN COUNTY TRANSPORTATION  
NONOPERATING REVENUES  
Year Ended December 31, 2004

	1/1/2004 to 9/30/2004	10/1/2004 to 12/31/2004	Total
Local Operating Grants			
State of Michigan Operating Grants			
Formula Operating Assistance (Act 51)	\$ 126,648	\$ 53,817	\$ 180,465
Project Zero - Trans to Work Z8 & Z12	123,766	34,963	158,729
Specialized Services Z7 & Z13	7,186	1,741	8,927
	<u>257,600</u>	<u>90,521</u>	<u>348,121</u>
Subtotal State of Michigan Operating Grants	257,600	90,521	348,121
Federal Operating Grants			
U.S. DOT Operating Grant - Section 5311 Contract 2002-0003/Z9 & Z14	33,907	13,618	47,525
	<u>33,907</u>	<u>13,618</u>	<u>47,525</u>
Subtotal Federal Operating Grants	33,907	13,618	47,525
Total Nonoperating Revenues - State and Federal	<u><u>\$291,507</u></u>	<u><u>\$104,139</u></u>	<u><u>\$395,646</u></u>

## Schedule 4

ALLEGAN COUNTY TRANSPORTATION  
SCHEDULE OF EXPENSES BY CONTRACT AND GENERAL OPERATIONS  
Year Ended December 31, 2004

	1/04 - 9/04		10/04 - 12/04		Total
	Reg Serv	PZ	Reg Serv	PZ	
Labor	\$ 186,950	\$ 71,795	\$ 73,522	\$ 21,317	\$ 358,882
Fringe benefits	53,895	20,708	20,688	5,998	102,809
Services	10,028	3,837	1,632	473	16,215
Materials and supplies	41,591	15,947	16,343	4,738	79,793
Utilities	9,289	3,564	3,559	1,032	17,706
Casualty and liability costs	5,332	2,053	1,946	564	10,043
Miscellaneous	3,676	557	1,631	373	6,287
Leases and rentals	22,999	8,840	5,918	1,716	40,076
 TOTAL	 333,760	 127,301	 125,239	 36,211	 631,811
Less:					
Ineligible expenses	(2,270)	-	(344)	-	(2,614)
Total Eligible Expenses	\$ 331,490	\$ 127,301	\$ 124,895	\$ 36,211	\$ 629,197

ALLEGAN COUNTY TRANSPORTATION  
NET ELIGIBLE COST COMPUTATIONS OF GENERAL OPERATIONS  
Year Ended December 31, 2004

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SCHEDULE 6

ALLEGAN COUNTY TRANSPORTATION  
COUNTY OF ALLEGAN, MICHIGAN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS/INELIGIBLE EXPENSES  
Year Ending December 31, 2004

<u>Program</u>	<u>Finding/Noncompliance</u>	<u>Ineligible/Questioned Costs</u>	
		Federal Section 5311 per OMB Circular A-87	State Operating Assistance per Revenue and Expense Manual
A. Operating Grants			
	1. Depreciation:	\$ -	\$ -
	2. Miscellaneous: RTAP Training Dollars	(2,568)	(2,568)
	Ineligible Association Dues	(46)	(46)
	3. Services:	-	-
		<hr/>	<hr/>
		\$ (2,614)	\$ (2,614)
		<hr/>	<hr/>

## Schedule 7

ALLEGAN COUNTY TRANSPORTATION  
COUNTY OF ALLEGAN, MICHIGAN  
SCHEDULE OF FINANCIAL ASSISTANCE FEDERAL AND STATE  
Year Ending December 31, 2004

<u>FEDERAL GRANTOR/PASS THRU GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>STATE GRANTOR NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>FUNDS RECEIVED</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
State; & federal operating assistance				
Computations based on operating expenses				
Passed through MDOT				
2004 Operating assistance - Section 5311	20.509	2002-003/Z9	\$ 43,779	\$ 33,907
2005 Operating assistance - Section 5311	20.509	2002-003/Z14	53,353	13,618
			97,132	47,525
<u>MICHIGAN DEPARTMENT OF TRANSPORTATION</u>				
Operating assistance - Act 51	N/A	9/30/2004	168,864	126,648
Operating assistance - Act 51	N/A	9/30/2005	215,268	53,817
			384,132	180,465
<b>TOTAL OPERATING ASSISTANCE</b>			<b>\$ 481,264</b>	<b>\$ 227,990</b>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Passed through MDOT				
Capital assistance - Section 5310	20.513	2002/0570/A1	\$ 69,232	\$ 42,830
Capital assistance - Section 5309	20.500	2002-0300/Z10	38,834	38,834
			108,066	81,664
<u>MICHIGAN DEPARTMENT OF TRANSPORTATION</u>				
Capital assistance	N/A	2002/0570/A1	17,308	10,707
Capital assistance	N/A	2002-0300/Z10	9,709	9,709
			27,017	20,416
<b>TOTAL CAPITAL ASSISTANCE</b>			<b>\$ 135,083</b>	<b>\$ 102,080</b>

Schedule 8

ALLEGAN COUNTY TRANSPORTATION  
MILEAGE DATA (UNAUDITED)  
Year Ended December 31, 2004

		Public Transportation Mileage	Project Zero Transportation Mileage	Specialized Services Transportation Mileage	Total Transportation Mileage
<u>County</u>					
First Quarter	1/04 - 3/04	52,938	22,152	2,367	77,457
Second Quarter	4/04 - 6/04	67,698	22,756	1,694	92,148
Third Quarter	7/04 - 9/04	62,456	20,417	1,827	84,700
Fourth Quarter	10/04 - 12/04	<u>64,099</u>	<u>17,730</u>	<u>1,451</u>	<u>83,280</u>
Total Operation		247,191	83,055	7,339	337,585

The methodology used for compiling mileage has been reviewed and found to be an adequate and reliable method for recording vehicle mileage.

## **COMPONENT UNITS**

## **DRAIN/DPW COMPONENT UNIT**

*ALLEGAN COUNTY*

*DRAIN/DPW COMPONENT UNIT  
STATEMENT OF NET ASSETS*

*DECEMBER 31, 2004*

	<u>Component Unit Governmental Activities</u>
<b>Assets</b>	
Cash and pooled investments	\$ 899,094
Investments	705,658
Receivable	
Accounts	75,654
Assessments	2,219,490
Other governments	15,968,146
Capital assets, net	<u>3,474,020</u>
<b>Total assets</b>	<u>23,342,062</u>
<b>Liabilities</b>	
Accounts payable	240,139
Accrued wages	889
Accrued interest payable	188,030
Advance from primary government	180,000
Unearned revenue	34,817
Noncurrent liabilities:	
Due within one year	2,682,841
Due in more than one year	<u>16,085,286</u>
<b>Total liabilities</b>	<u>19,412,002</u>
<b>Net Assets</b>	
Invested in capital assets, net of related debt	2,674,020
Restricted for:	
Debt service	871,828
Capital projects	120,839
Unrestricted	<u>263,373</u>
<b>Total net assets</b>	<u>\$ 3,930,060</u>

**ALLEGAN COUNTY**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

<b><u>Functions / Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>			<b><u>Net (Expense) Revenue</u></b>
		<b><u>Charges for Services</u></b>	<b><u>Operating Grants and Contributions</u></b>	<b><u>Capital Grants and Contributions</u></b>	
<b>Component Unit</b>					
Governmental activities:					
Drain maintenance	\$ 1,028,753	\$ -	\$ -	\$ 2,111,151	\$ 1,082,398
Interest on debt	915,055	-	-	-	(915,055)
Total governmental activities	<u>1,943,808</u>	<u>-</u>	<u>-</u>	<u>2,111,151</u>	<u>167,343</u>
General revenues:					
Unrestricted investment earnings					<u>8,289</u>
Total general revenues					<u>8,289</u>
Change in net assets					175,632
Net assets, beginning of year					<u>3,754,428</u>
Net assets, end of year					<u><u>\$ 3,930,060</u></u>

**ALLEGAN COUNTY**  
**DRAIN/DPW COMPONENT UNIT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
  
**DECEMBER 31, 2004**

<u>ASSETS</u>	<u>GENERAL FUNDS DRAIN</u>
Cash and pooled investments	\$ 409,196
Investments	705,658
Accounts receivable	-
Special assessment receivable	2,219,490
Due from other funds	-
Due from other governments	-
	<hr/>
<u>TOTAL ASSETS</u>	<u>\$ 3,334,344</u>
 <u>LIABILITIES AND FUND BALANCES</u>	
LIABILITIES	
Accounts payable	\$ 44,805
Due to other funds	138,858
Advance from primary government	-
Notes payable	386,053
Deferred revenue	2,219,490
	<hr/>
TOTAL LIABILITIES	2,789,206
 FUND BALANCES	
Reserved for debt service	-
Reserved for capital projects	-
Reserved for other purposes	545,138
	<hr/>
TOTAL FUND BALANCE	545,138
	<hr/>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 3,334,344</u>





*ALLEGAN COUNTY*

*DRAIN/DPW COMPONENT UNIT*

*Reconciliation of Fund Balances on the Balance Sheet  
for Governmental Funds to Net Assets of  
Governmental Activities on the Statement of Net Assets*

*DECEMBER 31, 2004*

Fund balances - total governmental funds \$ 838,698

Amounts reported for governmental activities in the statement of net assets  
are different because:

Agreements with local governments for the payment of principal and interest  
on debt utilized to finance water and sewer system constructed for the local units  
(treated as a capital lease)

Add - accrued interest on lease agreements	153,687
Add - received from local governments deferred for the fund statements	18,033,759

Capital assets used in governmental activities are not financial resources  
and therefore are not reported in the funds.

Add - capital assets	3,631,375
Deduct - accumulated depreciation	(157,355)

An internal service fund is used by management to charge the costs of  
certain equipment usage and selfinsurance to individual governmental  
funds. The assets and liabilities of the internal service fund are included  
in governmental activities in the statement of net assets.

Add - net assets (deficit) of governmental activities accounted for in the internal service fund	-
--	---

Certain liabilities, such as bonds payable, are not due and payable in the  
current period and therefore are not reported in the funds.

Deduct - bonds payable	(18,382,074)
Deduct - accrued interest on bonds payable	(188,030)

Net assets of governmental activities	<u>\$ 3,930,060</u>
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**ALLEGAN COUNTY**

**DRAIN/DPW COMPONENT UNIT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	GENERAL FUNDS DRAIN	DEBT SERVICE		OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
		WASTEWATER CASCO/ SOUTH HAVEN	SEWER DORR/LEIGHTON		
REVENUES					
Special assessments	\$ 976,393	\$ -	\$ -	\$ 22,247	\$ 998,640
Intergovernmental revenue					
State	-	-	-	67,314	67,314
Other local units	16,613	323,569	692,200	1,387,940	2,420,322
Interest earned	8,289	-	835	2,024	11,148
Other revenue	49,501	-	-	-	49,501
<b>TOTAL REVENUES</b>	<b>1,050,796</b>	<b>323,569</b>	<b>693,035</b>	<b>1,479,525</b>	<b>3,546,925</b>
EXPENDITURES					
Capital outlay	762,122	-	-	541,925	1,304,047
Debt service:					
Principal	486,065	200,000	500,000	984,600	2,170,665
Interest and fiscal fees	43,656	123,879	192,300	558,017	917,852
<b>TOTAL EXPENDITURES</b>	<b>1,291,843</b>	<b>323,879</b>	<b>692,300</b>	<b>2,084,542</b>	<b>4,392,564</b>
REVENUES OVER (UNDER) EXPENDITURES	(241,047)	(310)	735	(605,017)	(845,639)
OTHER FINANCING SOURCES (USES)					
Refunding bond issue	-	2,530,000	-	1,525,000	4,055,000
Note proceeds	81,967	-	-	454,178	536,145
Payment to escrow agent	-	(2,529,615)	-	(1,864,234)	(4,393,849)
Transfers in	254,557	-	-	542,913	797,470
Transfers (out)	(530,912)	-	-	(266,558)	(797,470)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(194,388)</b>	<b>385</b>	<b>-</b>	<b>391,299</b>	<b>197,296</b>
CHANGE IN FUND BALANCES	(435,435)	75	735	(213,718)	(648,343)
FUND BALANCES, BEGINNING OF YEAR	980,573	328	575	505,565	1,487,041
FUND BALANCES, END OF YEAR	\$ 545,138	\$ 403	\$ 1,310	\$ 291,847	\$ 838,698

**ALLEGAN COUNTY**

**DRAIN/DPW COMPONENT UNIT**

**Reconciliation of the Statement of Revenues, Expenditures  
and Change in Fund Balances of Governmental Funds  
to the Statement of Activities**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

Net change in fund balances - total governmental funds \$ (648,343)

Amounts reported for *governmental activities* in the statement of activities  
are different because:

Governmental funds report capital outlays as expenditures. However, in the  
statement of activities, the cost of those assets is allocated over their estimated  
useful lives and reported as depreciation expense.

Add - capital outlay	527,325
Deduct - depreciation expense	(70,269)

Bond proceeds provide current financial resources to governmental funds in the period  
issued, but issuing bonds increases long-term liabilities in the statement of net assets.  
Repayment of bond principal is an expenditure in the governmental funds, but the  
repayment reduces long-term liabilities in the statement of net assets.

Add - principal payments on long-term liabilities	6,564,514
Deduct - issuance of long-term debt	(4,591,145)
Deduct - issuance costs of long-term debt	(178,847)

An internal service fund is used by management to charge the costs of certain  
equipment usage to individual governmental funds. The net revenue (expense) of the  
fund attributable to those funds is reported with governmental activities.

Deduct - net operating loss from governmental activities in internal service fund	(2,915)
---	---------

Some expenses reported in the statement of activities do not require the use of current  
financial resources and therefore are not reported as expenditures in the funds.

Deduct - decrease in balance due from other governments for interest on debt	(28,415)
Add - decrease in long-term receivables	(1,399,070)
Add - decrease in accrued interest payable	2,797

Change in net assets of governmental activities	<u>\$ 175,632</u>
---	-------------------

**ALLEGAN COUNTY**

**DRAIN/DPW COMPONENT UNIT  
STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUND**

**DECEMBER 31, 2004**

<u>ASSETS</u>	<u>DRAIN EQUIPMENT</u>
CURRENT ASSETS	
Accounts receivable	\$ 50,100
<u>TOTAL ASSETS</u>	<u>50,100</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
Accounts payable	1,279
Accrued wages	889
Due to other funds	<u>47,932</u>
<u>TOTAL CURRENT LIABILITIES</u>	<u>50,100</u>
<u>NET ASSETS</u>	
Unrestricted	<u>-</u>
<u>TOTAL NET ASSETS</u>	<u>\$ -</u>

***ALLEGAN COUNTY***

***DRAIN/DPW COMPONENT UNIT  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS  
INTERNAL SERVICE FUND***

***FOR THE YEAR ENDED DECEMBER 31, 2004***

	<u>DRAIN EQUIPMENT</u>
OPERATING REVENUES	
Charges for services	<u>\$ 108,243</u>
OPERATING EXPENSES	
Administrative	108,243
Depreciation	<u>2,915</u>
TOTAL OPERATING EXPENSES	<u>111,158</u>
CHANGE IN NET ASSETS	(2,915)
NET ASSETS, BEGINNING OF YEAR	<u>2,915</u>
NET ASSETS, END OF YEAR	<u><u>\$ -</u></u>

**ALLEGAN COUNTY**

**DRAIN/DPW COMPONENT UNIT  
STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	DRAIN EQUIPMENT
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from interfund charges	\$ 60,339
Cash payments to suppliers for goods and services	(19,138)
Cash payments to employees for services	(91,994)
NET CASH USED IN OPERATING ACTIVITIES	(50,793)
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES	
Due to other funds	8,605
NET DECREASE IN CASH AND POOLED INVESTMENTS	(42,188)
CASH AND POOLED INVESTMENTS, BEGINNING OF YEAR	42,188
CASH AND POOLED INVESTMENTS, END OF YEAR	\$ -
CHANGE IN NET ASSETS	\$ (2,915)
Adjustments to Reconcile Operating Income to net cash provided by (used in) Operating Activities:	
Depreciation expense	2,915
Changes in Operating Assets and Liabilities which provided (used) cash:	
Accounts receivable	(47,904)
Accounts payable	(708)
Due to other governments	(213)
Accrued wages	(1,968)
NET CASH USED IN OPERATING ACTIVITIES	\$ (50,793)

**ALLEGAN COUNTY**  
**DRAIN/DPW COMPONENT UNIT**  
**BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

**DECEMBER 31, 2004**

	DEBT SERVICE		
	SEWER WAYLAND	WATER 4 GUNPLAIN	WATER 6 OTSEGO
<u>ASSETS</u>			
Cash and pooled investments	\$ 556	\$ 1,185	\$ -
Accounts receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	1,399,444	1,123,815	-
<u>TOTAL ASSETS</u>	<u>\$ 1,400,000</u>	<u>\$ 1,125,000</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
Advance from primary government	-	-	-
Deferred revenue	1,399,444	1,123,815	-
<u>TOTAL LIABILITIES</u>	<u>1,399,444</u>	<u>1,123,815</u>	<u>-</u>
FUND BALANCES			
Reserved for debt service	556	1,185	-
Reserved for capital projects	-	-	-
<u>TOTAL FUND BALANCES</u>	<u>556</u>	<u>1,185</u>	<u>-</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 1,400,000</u>	<u>\$ 1,125,000</u>	<u>\$ -</u>



DEBT SERVICE

MCCONNELL DRAIN	SEWER 15 WAYLAND	SEWER 12 ALLEGAN TOWNSHIP	SEWER 13 SAUGATUCK	SEWER 5 SAUGATUCK	WATER & SEWER 3 OTSEGO TOWNSHIP	WATER 7 CASCO/ SOUTH HAVEN
\$ 32,519	\$ 447	\$ -	\$ 277	\$ 52	\$ 5,222	\$ 4,074
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,423,639	385,190	599,723	124,948	639,778	95,926
\$ 32,519	\$ 1,424,086	\$ 385,190	\$ 600,000	\$ 125,000	\$ 645,000	\$ 100,000
\$ 1,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	190	-	-	-	-
-	-	-	-	-	-	-
-	1,423,639	385,000	599,723	124,948	639,778	95,926
1,514	1,423,639	385,190	599,723	124,948	639,778	95,926
31,005	447	-	277	52	5,222	4,074
-	-	-	-	-	-	-
31,005	447	-	277	52	5,222	4,074
\$ 32,519	\$ 1,424,086	\$ 385,190	\$ 600,000	\$ 125,000	\$ 645,000	\$ 100,000

(Continued)

**ALLEGAN COUNTY**  
**DRAIN/DPW COMPONENT UNIT**  
**BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**DECEMBER 31, 2004**

	DEBT SERVICE			
	OTSEGO WATER AND SEWER	CHAPTER 20 DEBT - 1 GUNPLAIN	BYRON/DORR	CHAPTER 20 DEBT INTERCEPTOR
<u>ASSETS</u>				
Cash and pooled investments	\$ 939	\$ 717	\$ 73,928	\$ -
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	1,298,952	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 1,299,891</u>	<u>\$ 717</u>	<u>\$ 73,928</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 1,738	\$ -
Due to other funds	-	-	-	-
Advance from primary government	-	-	-	-
Deferred revenue	1,298,952	-	-	-
<u>TOTAL LIABILITIES</u>	<u>1,298,952</u>	<u>-</u>	<u>1,738</u>	<u>-</u>
FUND BALANCES				
Reserved for debt service	939	717	72,190	-
Reserved for capital projects	-	-	-	-
<u>TOTAL FUND BALANCES</u>	<u>939</u>	<u>717</u>	<u>72,190</u>	<u>-</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 1,299,891</u>	<u>\$ 717</u>	<u>\$ 73,928</u>	<u>\$ -</u>

DEBT SERVICE

CHAPTER 20							
GUDITH DRAIN	KUIPERS DRAIN	DEBT MOLINE	SUNSET SHORES	NELSON GILKEY	GLENNSHORE DRAIN	MARTIN VILLAGE	
\$ 25,309	\$ 2,797	\$ -	\$ 6,000	\$ 6,000	\$ 10,180	\$ 1,213	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	1,314,757	
\$ 25,309	\$ 2,797	\$ -	\$ 6,000	\$ 6,000	\$ 10,180	\$ 1,315,970	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	1,314,757	
-	-	-	-	-	-	1,314,757	
25,309	2,797	-	6,000	6,000	10,180	1,213	
-	-	-	-	-	-	-	
25,309	2,797	-	6,000	6,000	10,180	1,213	
\$ 25,309	\$ 2,797	\$ -	\$ 6,000	\$ 6,000	\$ 10,180	\$ 1,315,970	

(Continued)

**ALLEGAN COUNTY**  
**DRAIN/DPW COMPONENT UNIT**  
**BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**DECEMBER 31, 2004**

	CAPITAL PROJECTS		
	SEWER 15 CITY OF WAYLAND	MARTIN VILLAGE WATER #8	BYRON/DORR CONSTRUCTION
<u>ASSETS</u>			
Cash and pooled investments	\$ -	\$ 20,030	\$ 1,822
Accounts receivable	914	14,787	-
Due from other funds	-	-	-
Due from other governments	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 914</u>	<u>\$ 34,817</u>	<u>\$ 1,822</u>
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
Advance from primary government	-	-	-
Deferred revenue	-	34,817	-
<u>TOTAL LIABILITIES</u>	<u>-</u>	<u>34,817</u>	<u>-</u>
FUND BALANCES			
Reserved for debt service	-	-	-
Reserved for capital projects	914	-	1,822
<u>TOTAL FUND BALANCES</u>	<u>914</u>	<u>-</u>	<u>1,822</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 914</u>	<u>\$ 34,817</u>	<u>\$ 1,822</u>

CAPITAL PROJECTS

OTSEGO WATER AND SEWER CONSTRUCTION		REVOLVING DRAIN	SUNSET SHORES	NELSON GILKEY	GUDITH DRAIN	TOTAL
\$	109	\$ 8,349	\$ 43,454	\$ 166,852	\$ 76,154	\$ 488,185
	-	9,853	-	-	-	25,554
	-	237,806	-	-	-	237,806
	-	-	-	-	-	8,406,172
<hr/>						
\$	109	\$ 256,008	\$ 43,454	\$ 166,852	\$ 76,154	\$ 9,157,717
<hr/>						
\$	-	\$ 25,182	\$ -	\$ 132,460	\$ 33,161	\$ 194,055
	-	50,826	-	-	-	51,016
	-	180,000	-	-	-	180,000
	-	-	-	-	-	8,440,799
<hr/>						
	-	256,008	-	132,460	33,161	8,865,870
<hr/>						
	-	-	-	-	-	168,163
	109	-	43,454	34,392	42,993	123,684
<hr/>						
	109	-	43,454	34,392	42,993	291,847
<hr/>						
\$	109	\$ 256,008	\$ 43,454	\$ 166,852	\$ 76,154	\$ 9,157,717
<hr/>						

(Concluded)

**ALLEGAN COUNTY**

**DRAIN/DPW COMPONENT UNIT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	DEBT SERVICE			
	SEWER WAYLAND	WATER 4 GUNPLAIN	WATER 6 OTSEGO	MCCONNELL DRAIN
REVENUES				
Special assessments	\$ -	\$ -	\$ -	\$ 3,939
Intergovernmental revenue				
State	-	-	-	-
Other local units	125,063	102,485	-	516
Interest earned	10	133	-	-
TOTAL REVENUES	125,073	102,618	-	4,455
EXPENDITURES				
Capital outlay	-	-	685	-
Debt service				
Principal	50,000	50,000	-	85,000
Interest and fiscal fees	74,663	52,125	-	24,094
TOTAL EXPENDITURES	124,663	102,125	685	109,094
REVENUES OVER (UNDER) EXPENDITURES	410	493	(685)	(104,639)
OTHER FINANCING SOURCES (USES)				
Refunding bond issue	-	-	-	-
Note proceeds	-	-	-	-
Payment to escrow agent	-	-	-	-
Transfers in	-	-	-	115,520
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	115,520
NET CHANGES IN FUND BALANCES	410	493	(685)	10,881
FUND BALANCES, BEGINNING OF YEAR	146	692	685	20,124
FUND BALANCES, END OF YEAR	\$ 556	\$ 1,185	\$ -	\$ 31,005

DEBT SERVICE

SEWER 15 WAYLAND	SEWER 12 ALLEGAN TOWNSHIP	SEWER 13 SAUGATUCK	SEWER 5 SAUGATUCK	WATER & SEWER 3 OTSEGO TOWNSHIP	WATER 7 CASCO/ SOUTH HAVEN
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
113,786	73,503	84,739	136,319	252,228	102,241
11	92	89	-	-	-
113,797	73,595	84,828	136,319	252,228	102,241
-	-	-	-	-	-
50,000	50,000	50,000	125,000	50,000	50,000
63,638	24,138	34,913	11,369	59,339	47,865
113,638	74,138	84,913	136,369	109,339	97,865
159	(543)	(85)	(50)	142,889	4,376
-	-	-	-	645,000	880,000
-	-	-	-	-	-
-	-	-	-	(983,392)	(880,842)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(338,392)	(842)
159	(543)	(85)	(50)	(195,503)	3,534
288	543	362	102	200,725	540
\$ 447	\$ -	\$ 277	\$ 52	\$ 5,222	\$ 4,074

(Continued)

**ALLEGAN COUNTY**

**DRAIN/DPW COMPONENT UNIT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	DEBT SERVICE			
	OTSEGO WATER AND SEWER	CHAPTER 20 DEBT - 1 GUNPLAIN	CHAPTER 20 DEBT BYRON/DORR INTERCEPTOR	
REVENUES				
Special assessments	\$ -	\$ -	\$ 1,047	\$ -
Intergovernmental revenue				
State	-	-	-	-
Other local units	99,675	-	-	-
Interest earned	139	-	1,135	-
<b>TOTAL REVENUES</b>	<b>99,814</b>	<b>-</b>	<b>2,182</b>	<b>-</b>
EXPENDITURES				
Capital outlay	-	-	-	-
Debt service				
Principal	25,000	-	200,000	-
Interest and fiscal fees	74,650	-	14,596	-
<b>TOTAL EXPENDITURES</b>	<b>99,650</b>	<b>-</b>	<b>214,596</b>	<b>-</b>
REVENUES OVER (UNDER) EXPENDITURES	164	-	(212,414)	-
OTHER FINANCING SOURCES (USES)				
Refunding bond issue	-	-	-	-
Note proceeds	-	-	-	-
Payment to escrow agent	-	-	-	-
Transfers in	-	-	213,422	-
Transfers (out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>213,422</b>	<b>-</b>
NET CHANGES IN FUND BALANCES	164	-	1,008	-
FUND BALANCES, BEGINNING OF YEAR	775	717	71,182	-
FUND BALANCES, END OF YEAR	\$ 939	\$ 717	\$ 72,190	\$ -



DEBT SERVICE

CHAPTER 20						
GUDITH DRAIN	KUIPERS DRAIN	DEBT MOLINE	SUNSET SHORES	NELSON GILKEY	GLENN SHORE DRAIN	MARTIN VILLAGE
\$ 17,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	74,550
-	-	-	-	-	157	-
17,261	-	-	-	-	157	74,550
-	-	-	-	-	-	-
60,000	29,600	-	-	-	100,000	10,000
6,879	3,383	-	-	-	2,667	63,698
66,879	32,983	-	-	-	102,667	73,698
(49,618)	(32,983)	-	-	-	(102,510)	852
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
67,067	33,560	-	6,000	6,000	101,344	-
-	-	-	-	-	-	-
67,067	33,560	-	6,000	6,000	101,344	-
17,449	577	-	6,000	6,000	(1,166)	852
7,860	2,220	-	-	-	11,346	361
\$ 25,309	\$ 2,797	\$ -	\$ 6,000	\$ 6,000	\$ 10,180	\$ 1,213

(Continued)

**ALLEGAN COUNTY**

**DRAIN/DPW COMPONENT UNIT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	CAPITAL PROJECTS			
	SEWER 15 CITY OF WAYLAND	MARTIN VILLAGE WATER #8	BYRON/DORR CONSTRUCTION	OTSEGO WATER AND SEWER CONSTRUCTION
REVENUES				
Special assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue				
State	-	-	-	-
Other local units	-	-	-	-
Interest earned	-	-	19	239
TOTAL REVENUES	-	-	19	239
EXPENDITURES				
Capital outlay	-	-	-	13,915
Debt service				
Principal	-	-	-	-
Interest and fiscal fees	-	-	-	-
TOTAL EXPENDITURES	-	-	-	13,915
REVENUES OVER (UNDER) EXPENDITURES	-	-	19	(13,676)
OTHER FINANCING SOURCES (USES)				
Refunding bond issue	-	-	-	-
Note proceeds	-	-	-	-
Payment to escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGES IN FUND BALANCES	-	-	19	(13,676)
FUND BALANCES, BEGINNING OF YEAR	914	-	1,803	13,785
FUND BALANCES, END OF YEAR	\$ 914	\$ -	\$ 1,822	\$ 109

CAPITAL PROJECTS

REVOLVING DRAIN	SUNSET SHORES	NELSON GILKEY	GUDITH DRAIN	TOTAL
\$ -	\$ -	\$ -	\$ -	22,247
-	-	67,314	-	67,314
-	28,207	194,628	-	1,387,940
-	-	-	-	2,024
-	28,207	261,942	-	1,479,525
-	125,527	274,396	127,402	541,925
-	-	-	-	984,600
-	-	-	-	558,017
-	125,527	274,396	127,402	2,084,542
-	(97,320)	(12,454)	(127,402)	(605,017)
-	-	-	-	1,525,000
-	284,478	169,700	-	454,178
-	-	-	-	(1,864,234)
-	-	-	-	542,913
-	(143,704)	(122,854)	-	(266,558)
-	140,774	46,846	-	391,299
-	43,454	34,392	(127,402)	(213,718)
-	-	-	170,395	505,565
\$ -	\$ 43,454	\$ 34,392	\$ 42,993	\$ 291,847

(Concluded)

## **STATISTICAL SECTION**

**COUNTY OF ALLEGAN**  
**GENERAL FUND EXPENDITURES BY FUNCTION (1)**  
**LAST TEN FISCAL YEARS**

Year Ended December 31	Legislative	Judicial	General Government	Public Safety	Public Works	Health and Welfare	Culture and Recreation	Other	Principal	Capital Outlay	Interest/Fiscal Charges	Total
1995	\$ 300,715	\$ 2,755,285	\$ 3,396,931	\$ 5,176,680	\$ 125,776	\$ 307,424	\$ 43,275	\$ 2,357,682	\$ 40,907	\$ 536,864	\$ 9,892	\$ 15,051,431
1996	244,653	2,880,945	3,542,997	5,626,705	134,403	431,975	46,152	1,885,665	43,427	358,698	7,372	15,202,992
1997	374,252	3,481,381	4,460,084	6,660,866	168,673	509,626	47,099	329,057	46,102	671,531	4,697	16,753,368
1998	274,306	3,450,936	4,976,997	6,158,466	175,882	469,502	44,525	176,276	48,943	556,392	1,856	16,334,081
1999	318,586	3,708,699	5,656,716	6,981,119	218,981	483,327	53,946	183,782	4,212	687,476	21	18,296,865
2000	354,516	3,659,492	6,316,832	7,119,963	223,084	597,969	53,590	201,278	-	478,971	-	19,005,695
2001	525,692	4,243,260	6,505,402	6,985,237	308,671	539,239	67,395	197,617	-	-	-	19,372,513
2002	526,990	4,331,791	6,965,296	7,075,136	272,168	576,095	-	227,931	-	-	-	19,975,407
2003	511,862	4,627,456	7,392,170	7,395,886	271,231	585,413	-	720,020	-	-	-	21,504,038
2004	387,025	4,769,820	7,480,243	7,623,366	238,545	593,564	-	992,524	-	-	-	22,085,087

(1) Includes General Fund of the Primary Government only.

(2) Allegan County Annual Financial Report

**COUNTY OF ALLEGAN**  
**GENERAL FUND REVENUES BY SOURCE (1)**  
**LAST TEN FISCAL YEARS**

<u>Year Ended December 31</u>	<u>Taxes</u>	<u>Licenses &amp; Permits</u>	<u>Federal Grants</u>	<u>State Grants</u>	<u>Contributions from Local Units</u>
1995	\$9,113,692	\$ 81,157	\$ 638,520	\$ 3,082,630	\$ 215,239
1996	9,648,890	76,452	657,529	3,128,112	216,557
1997	10,206,910	70,639	1,016,296	3,415,685	233,548
1998	10,848,049	76,065	743,733	3,440,100	-
1999	11,716,148	78,801	767,252	3,625,589	-
2000	12,363,198	81,868	958,115	3,575,139	-
2001	12,905,670	91,036	1,111,187	4,181,787	-
2002	14,084,337	93,958	975,910	3,931,630	-
2003	14,864,303	130,375	1,075,479	3,584,912	-
2004	15,415,186	140,795	1,383,932	2,475,589	-

<u>Year Ended December 31</u>	<u>Charges for Services</u>	<u>Fines &amp; Forfeits</u>	<u>Interest &amp; Rentals</u>	<u>Other Revenue</u>	<u>Total</u>
1995	\$2,528,496	\$ 200,428	\$ 1,017,963	\$ 729,219	\$ 17,607,344
1996	2,686,529	220,292	1,025,103	813,456	18,472,920
1997	2,945,294	235,620	995,675	1,116,976	20,236,643
1998	3,031,520	224,500	899,794	968,396	20,232,157
1999	2,888,743	353,640	1,068,965	1,162,385	21,661,523
2000	2,779,971	247,942	1,472,339	1,268,374	22,746,946
2001	2,972,941	215,784	1,473,993	929,588	23,881,986
2002	3,239,312	187,731	671,221	1,021,398	24,205,497
2003	3,971,267	264,636	803,281	1,064,273	25,758,526
2004	3,764,996	283,998	718,364	1,282,617	25,465,477

(1) Includes General Fund of the Primary Government only.

(2) Allegan County Annual Financial Report

**COUNTY OF ALLEGAN  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

<u>Year Ended December 31</u>	<u>Total Tax Levy</u>	<u>Collections To March 1 Each Year</u>	<u>Percent of Levy Collected</u>
1995	\$ 11,196,811	\$ 9,926,578	88.66%
1996	12,008,463	11,082,854	92.29%
1997	12,852,219	11,644,113	90.60%
1998	13,731,607	12,582,199	91.62%
1999	16,060,678	14,730,082	91.72%
2000	17,724,247	16,207,627	91.44%
2001	19,088,904	18,028,422	94.44%
2002	20,404,418	19,359,833	94.88%
2003	21,292,353	19,709,026	92.56%
2004	22,581,049	21,161,490	93.71%

Source: Allegan County Treasurer's Department

**COUNTY OF ALLEGAN**  
**ASSESSED AND EQUALIZED VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

Year Ended December 31	Real Property		Personal Property Assessed and Equalized	Total Equalized Value (1)	Total Taxable Value (2)
	Assessed	Equalized			
1995	\$ 1,676,085,272	\$ 1,679,307,974	\$ 240,414,750	\$ 1,919,722,724	\$ 1,864,239,796
1996	1,841,730,432	1,841,730,432	272,534,825	2,114,265,257	1,999,339,621
1997	2,061,994,445	2,062,865,906	273,159,273	2,336,025,179	2,123,175,665
1998	2,318,028,485	2,318,650,604	290,873,165	2,609,523,769	2,282,362,672
1999	2,598,655,334	2,598,655,334	300,936,919	2,899,592,253	2,416,296,142
2000	2,898,230,574	2,903,401,064	307,346,960	3,210,748,024	2,584,955,720
2001	3,335,620,666	3,337,679,171	342,992,835	3,680,672,006	2,822,279,671
2002	3,632,041,426	3,632,762,708	336,502,096	3,969,264,804	3,019,147,377
2003	3,944,165,738	3,944,165,738	331,719,278	4,275,885,016	3,183,712,735
2004	4,244,999,252	4,244,999,252	346,868,635	4,591,867,887	3,407,613,586

(1) The Michigan Constitution and Statutes provide that property is to be assessed and equalized at 50% of its fair market value.

(2) Sweeping and complex changes have been made in the property tax system by the constitutional amendment adopted March 15, 1994 and the implementing legislation. The entire system of assessing and equalization remains in place and is required by law. However, a "capped value" is now required to be computed for each and every parcel and the lower of the capped value or SEV will be the parcel's "Taxable Value".

Source: Allegan County 2004 Equalization Report



**COUNTY OF ALLEGAN**  
**PROPERTY TAX RATES AND TAX LEVIES**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**

<u>Year Ended December 31</u>	<u>City and Villages</u>	<u>School Districts Intermediate and Special Education</u>	<u>County</u>	<u>Township</u>	<u>Total</u>
Tax rates: (per \$1,000 of equalized value)					
1995	15.41	8.73	6.0061	3.53	24.9461
1996	15.00	9.27	6.0061	3.77	24.7761
1997	15.03	7.57	6.0533	4.05	25.1333
1998	15.14	9.25	6.0164	4.12	25.2764
1999	15.25	9.47	6.9406	3.53	25.7206
2000	15.04	9.65	6.8551	4.23	26.1251
2001	15.20	9.86	6.7631	3.99	25.9531
2002	14.98	9.77	6.7583	4.09	25.8283
2003	15.21	9.31	6.6879	4.02	25.9179
2004	15.31	10.66	6.6275	3.97	36.5675

Tax levies:

1995	\$ 8,588,181	\$16,762,987	\$11,510,691	\$ 4,800,744	\$41,662,603
1996	9,319,082	22,425,701	12,698,489	5,624,739	50,068,011
1997	9,482,070	16,068,963	13,870,707	6,047,679	45,469,419
1998	10,132,812	21,117,415	13,731,607	6,650,704	51,632,538
1999	10,941,437	21,059,865	17,964,328	5,988,346	55,953,976
2000	11,489,379	24,946,861	17,724,248	7,697,220	61,857,708
2001	12,534,661	27,838,596	19,088,904	7,940,055	67,402,216
2002	12,872,785	29,502,124	20,404,418	8,840,882	71,620,209
2003	13,240,993	31,110,203	21,292,353	9,413,865	75,057,414
2004	13,995,563	36,133,890	22,583,954	9,464,745	82,178,152

(1) Tax Warrents and 4029

NOTE: Allegan County has established a Delinquent Tax Revolving Fund which pays all real property taxes returned delinquent to the County Treasurer as of March 1, of each year. Said fund pays all local units, school districts, villages, townships and the County General Fund for the amount of taxes levied against real property. Uncollected personal property taxes must be collected by the local treasurers and are negligible.

**COUNTY OF ALLEGAN**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**DECEMBER 31, 2004**

State equalized value	<u>\$ 4,591,867,887</u>
Debt limit 10 percent of equalized value	<u>459,186,789</u>
Amount of debt applicable to debt limit:	
County facilities debt	10,985,000
County water and sewer debt	<u>16,630,970</u>
Total	27,615,970
Less:	
Assets available for debt retirement	<u>1,212,446</u>
Total amount of debt applicable to debt limit	<u>26,403,524</u>
Legal debt margin	<u><u>\$ 432,783,265</u></u>

**COUNTY OF ALLEGAN**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
**DECEMBER 31, 2004**

	Net Debt Outstanding (1)	Percentage Applicable To County of Allegan	Amount Applicable To County of Allegan
County at Large	\$ 27,615,970	99.87%	\$ 27,580,000
School districts	800,112,515	34%	270,939,412
Cities and villages (1)	64,952,372	45.78%	29,732,949
Townships (1)	15,157,730	100.00%	15,157,730
Intermediate School Districts	8,215,000	17.78%	1,460,554
Community College	57,460,000	0.32%	183,872
Authority	<u>8,615,000</u>	34.06%	<u>2,934,269</u>
Total	<u><u>\$ 982,128,587</u></u>		<u><u>\$ 347,988,786</u></u>

(1) Includes county-issued bonds paid by local municipalities

**COUNTY OF ALLEGAN**  
**RATIO OF NET GENERAL OBLIGATION BONDED DEBT**  
**TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA**  
**LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Less Amount Available for Debt Retirement</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
1995	97,412	\$ 1,916,500,022	\$ -	\$ -	\$ -	-	\$ -
1996	98,923	2,114,265,257	-	-	-	-	-
1997	100,488	2,335,153,718	-	-	-	-	-
1998	101,680 *	2,608,901,650	1,375,000	-	1,375,000	0.00053	13.52
1999	103,406 *	2,899,592,253	1,350,000	701	1,349,299	0.00047	13.05
2000	105,665	3,205,577,534	1,325,000	1,151	1,323,849	0.00041	12.53
2001	107,461 *	3,678,613,501	20,395,000	69,280	20,325,720	0.00553	189.15
2002	109,336 *	3,969,264,804	18,120,000	22,737	18,097,263	0.00456	165.52
2003	110,331 *	4,275,885,016	13,835,000	64,069	13,770,931	0.00322	124.81
2004	112,477 *	4,591,867,887	10,985,000	42,570	10,942,430	0.00238	97.29

(1) Michigan Employment Service Agency - MESA Labor Mkt Analysis.

\* Estimates

**COUNTY OF ALLEGAN**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION**  
**BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
**LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service (1)</u>	<u>Total General Governmental Expenditures (2)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
1995	\$ -	\$ -	\$ -	\$ 26,770,131	0.00%
1996	-	-	-	39,323,758	0.00%
1997	-	-	-	40,571,681	0.00%
1998	-	-	-	43,017,091	0.00%
1999	25,000	65,406	90,406	48,293,108	0.19%
2000	25,000	64,394	89,394	50,547,608	0.18%
2001	25,000	62,781	87,781	58,159,230	0.15%
2002	2,275,000	844,625	3,119,625	64,206,338	4.86%
2003	2,750,000	729,855	3,479,855	62,737,695	5.55%
2004	2,850,000	557,150	3,407,150	68,718,736	4.96%

(1) Total Debt Service includes general obligation building authority bonds.

(2) Includes general, special revenue, debt service and capital projects funds of the primary government only.

**COUNTY OF ALLEGAN  
DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Per Capita Income (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (1)</u>
1995	97,412	\$ 15,132	17,618	3.8%
1996	98,923	15,921	17,724	3.7%
1997	100,488	16,910	18,148	3.1%
1998	*101,680	17,461	18,251	2.9%
1999	*103,406	**20,655	18,316	2.9%
2000	105,665	**21,475	18,464	3.0%
2001	*107,461	**21,840	18,135	4.6%
2002	*109,336	**22,221	18,582	5.8%
2003	*110,331	**26,005	18,632	6.9%
2004	*112,477	**31,954	19,272	6.7%

(1) Michigan Employment Services Agency - MESA Labor Mkt. Analysis/U S Census

(2) Fourth Wednesday count, Allegan County Intermediate School District  
Private school information as available

\* Estimates

\*\* Calculation based on State and Federal government data

**COUNTY OF ALLEGAN**  
**PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS**  
**LAST TEN FISCAL YEARS**

Fiscal Year	New Commercial Construction Value (1)	New Industrial Construction Value (1)	New Residential Construction Value (1)	Bank Deposits (In Thousands) (2)	State Equalized Value
1995	\$26,923,555	\$19,437,255	\$47,660,077	\$ 502,836	\$ 1,919,722,724
1996	18,466,718	41,082,740	50,928,066	520,354	2,114,265,257
1997	*15,141,504	*13,155,072	*31,285,473	543,576	2,336,025,179
1998	28,776,549	38,109,416	75,997,964	591,169	2,609,523,769
1999	27,560,443	35,340,041	77,437,042	585,941	2,899,592,253
2000	44,812,780	43,721,628	97,598,199	591,000	3,210,748,024
2001	53,061,233	46,695,275	91,300,688	621,336	3,680,672,006
2002	48,872,519	36,695,350	95,173,780	678,915	3,969,264,804
2003	39,088,075	33,866,720	118,272,805	694,674	4,275,885,016
2004	25,967,966	20,432,714	127,591,833	680,951	4,591,867,887

(1) Allegan County Equalization Department.

(2) Source: FDIC, BANKS AND BRANCHES, Summary of deposits in all commercial and savings banks.  
(as of June 30 of each year)

\* Not all Townships & Cities information was available

**COUNTY OF ALLEGAN  
PRINCIPAL TAXPAYERS  
DECEMBER 31, 2004**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Valuation (1)</u>	<u>Percent of Valuation</u>
Consumers Energy Co.	Electric Distribution	\$ 59,820,517	0.0176
Haworth Inc.	Office Furniture	46,040,115	0.0135
L. Perrigo Pharmaceuticals	Pharmaceuticals	43,378,871	0.0127
Johnson Controls	Plastic Manufacture	38,847,138	0.0114
Menasha Corp.	Corrugated Paper	25,025,300	0.0073
Murco Inc.	Meat Processing	12,725,959	0.0037
Parker Hannifin Corp.	Fittings, Actuators	11,728,901	0.0034
Department of Natural Resources	Wildlife Law Enforcement	8,222,447	0.0024
ANR Pipeline Co.	Storage Facilities	8,006,077	0.0023
Meijer Inc.	Retail Sales/Distribution	7,161,118	0.0021
Rock-Tenn	Packaging	6,913,539	0.0020
Herman Miller	Furniture	6,771,586	0.0020
Mich. Electric Transmission	Electric Transmission Systems	<u>5,267,500</u>	<u>0.0015</u>
<b>Total</b>		<b><u>\$ 220,088,551</u></b>	<b><u>6.4587%</u></b>

(1) Allegan County Equalization Department.

The 2004 Total Taxable Valuation was \$3,407,613,586





# REHMANN ROBSON

*Certified Public Accountants*

*A member of THE REHMANN GROUP*

*An Independent Member of Baker Tilly International*

August 19, 2005

To the County of Allegan Commissioners  
Allegan County  
Allegan, Michigan

County Commissioners:

In planning and performing our audit of the financial statements of Allegan County for the year ended December 31, 2004, we considered the County's internal controls to determine our auditing procedures for the purpose of expressing an opinion of the financial statements and not to provide assurance on the internal controls.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. We previously reported on the County's internal control in our report dated August 19, 2005, on the financial statements of the Allegan County. This letter does not affect our report dated August 19, 2005 on the financial statements of Allegan County.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, perform any additional study of these matters, or to assist management in implementing the recommendations. Our comments are summarized as follows:

## **REPORTABLE CONDITIONS/MATERIAL WEAKNESSES**

### **CASH ACCOUNTS**

During our audit we noted several cash and related liability/activity accounts which were not included on the County's general ledger. We suggest that all cash account balances and related activity be recorded in the County's general ledger system. In addition, we suggest that these account balances, activity and supporting documentation be reviewed periodically to assure compliance with County fiscal policies.

During our audit we noted that the County was not completing the bank reconciliation of the general operating accounts in a timely manner. The delay in the completion of these reconciliations has been identified as a material weakness within the opinion included within the Single Audit report. We suggest that a process be put in place to assure timely reconciliation of all County bank and investment accounts.

## **OTHER COMMENTS**

### **CASH ACCOUNTS**

During our audit we noted that the Treasurer's office is responsible for investing and monitoring the County deposit and investment account balances. The County Treasurer's office often has responsibility for initiating transactions with the same deposit and investment accounts. The Treasurer's office is also responsible for reconciling the balances reported in the County accounting system to the balances reported by the financial institutions for deposit and investment balances. As of result of these responsibilities, a separation of duties between persons who authorize transactions, persons who account for assets and persons who reconcile assets does not always exist. We suggest that the County's internal controls would be significantly strengthened by requiring a monthly review of the deposit and investment account reconciliation by knowledgeable individual employed outside the Treasurer's office.

### **REVENUE RECOGNITION AND RECEIPTS**

During our audit we noted a payment from the Medical Care facility to Allegan County for workers compensation costs that took several months to clear the Medical Care Facility's bank account. This delay in clearing the bank indicates that not all receipts are being deposited in a timely manner. We suggest that the County modify internal controls to assure that all receipts are deposited in a timely manner.

During our audit we noted several internal County charges to the Medical Care Facility which were not invoiced within a reasonable amount of time of the service date. We suggest that the County put in place policies and procedures to assure timely billings for County services.

### **DELINQUENT PROPERTY TAXES**

During our audit we noted that the balance of delinquent property tax receivable was not being reconciled to the delinquent property tax rolls in a timely manner. We suggest that this reconciliation process be performed at least quarterly to assure that any errors are corrected in a timely manner and to provide accurate financial information.

### **FINANCIAL ANALYSIS AND GRANTS MANAGEMENT**

During our audit we noted that several aspects of grant management and reporting were not occurring as noted in the schedule of findings and questioned costs of the Single Audit. In addition, we noted that numerous significant adjustment to the County general ledger account information were necessary to compile accurate year-end financial statements. We believe that modifying the County's current internal controls to require a monthly review and reporting of the County's financial information by appropriate level staff would result in the identifications of errors and process bottlenecks in a more timely manner.

### **TIMELINESS OF PERIOD END ADJUSTING**

A significant portion of the County's operations (Medical Care Facility, the Drain Commission, and the Treasurer's office) had various unadjusted accounts that materially effect the reporting of operations. While certain internal records are reconciled timely in some of these cases, the overall effect of this condition is that it takes several months after year-end before accurate and complete financial reporting of the County's operations and results are available. This makes timely management decisions based on accurate and complete financial information virtually impossible. We suggest that the County direct additional emphasis and resources as necessary to assure that accurate timely financial information is available for the decision making process.

## **CAPITAL ASSETS**

During our audit we noted that the capital asset records were not being reviewed annually by staff at each department. To provide accurate capital asset balances, an annual review for disposal, transfer or potential impairment of capital assets should be performed. We believe that an annual review of the capital asset records by staff at each department will improve the annual financial reporting process.

## **TRANSPORTATION FUND COST ALLOCATION**

During our audit we noted that the allocation of charges made to the Transportation fund were based on the most recent County cost allocation plan. However, the changes from the previous allocation plan had not been approved by the Michigan Department of Transportation. We suggest that the County request the approval of any indirect charges made to the transportation fund by the Bus Transit Division of the Michigan Department of Transportation.

## **MEDICAL CARE FACILITY**

During our audit we noted several transactions where sales tax was paid to vendors. Due to the exempt status of the County sales tax should not be paid on the noted purchases. We suggest that the County staff responsible for vendor payments be trained on the appropriate actions necessary to minimize or eliminate sales tax payments.

During our audit we noted that a large portion of the payroll, accounts payable, general ledger maintenance, banking and monthly reconciliation processes has been assigned to a few individuals within the Medical Care Facility. While budget restraints and the nature and size of the facility drive much of the organizations structure, we suggest that implementing the following policies will improve your internal control structure:

- We suggest that the monthly bank account reconciliations be reviewed and approved by the Facility Director.
- We suggest that monthly bank statements of the Facility be sent directly to the Facility Director who could review them periodically for any questionable activity.

## **DEPOSIT AND INVESTMENT RISK DISCLOSURE**

The Governmental Accounting Standards Board has issued GASB Statement No. 40, "Deposit and Investment Risk Disclosure." This statement addresses common deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk, and foreign currency risk. The timetable for implementing this statement is for fiscal years beginning after June 15, 2004. Some of the highlights of the new model include:

- Limiting the disclosure requirements currently required by GASB Statement No. 3 regarding deposit and investment custodial credit risk.
- Requiring disclosure of credit and interest rate risk information for specific investments.
- Disaggregation of deposits and investments for disclosure purposes.

This statement may represent a significant change in how your government discloses its deposit and investment balances at year-end. We recommend you begin a process of determining the key implementation issues and assessing any modifications needed to properly implement the new statement.

This information is intended solely for the use of the Board Members and Management of Allegan County and should not be used for any other purpose.

*Rehmann Johnson*



## **SINGLE AUDIT REPORT**

**YEAR ENDED DECEMBER 31, 2004**

**ALLEGAN COUNTY  
SINGLE AUDIT REPORT**

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# REHMANN ROBSON

*Certified Public Accountants*

A member of THE REHMANN GROUP

An Independent Member of Baker Tilly International

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

August 19, 2005

County Board of Commissioners  
Allegan County  
Allegan, Michigan 49010

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Allegan County, Michigan, as of and for the year ended December 31, 2004, and have issued our report thereon dated August 19, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the financial statements of the Road Commission Component Unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our report on these financial statements insofar as it relates to the amounts included for the Road Commission was based solely on the report of other auditors.

Internal Control Over Financial Reporting


In planning and performing our audit, we considered the County of Ottawa, Michigan's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Allegan County, Michigan's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 2004-2.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However we consider the reportable condition referred to above to be a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of Allegan County, State of Michigan, in a separate letter dated August 19, 2005.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Allegan County, Michigan's, financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the County Commissioners, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Lehmann Lohman". The signature is written in a cursive style with a large, prominent 'L' at the beginning.





# REHMANN ROBSON

*Certified Public Accountants*

A member of THE REHMANN GROUP

An Independent Member of Baker Tilly International

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

August 19, 2005

County Board of Commissioners  
Allegan County  
Allegan, Michigan 49010

Compliance

We have audited the compliance of Allegan County, Michigan, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2004. Allegan County, Michigan's, major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Allegan County, Michigan's, management. Our responsibility is to express an opinion on Allegan County, Michigan's, compliance based on our audit.

Allegan County's financial statements include the operations of the Road Commission Component Unit, which received \$2,043,034 in federal awards which are not included in the schedule of expenditures of federal awards for the year ended December 31, 2004. Our audit, described below, did not include the operations of the Road Commission Component Unit because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Allegan County, Michigan's, compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Allegan County, Michigan's, compliance with those requirements.

In our opinion Allegan County, Michigan, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2004.

#### Internal Control Over Compliance

The management of Allegan County, Michigan, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Allegan County, Michigan's, internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted a matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Allegan County, Michigan's ability to administer a major program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs as items 2004-2.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contract, and grants caused by error or fraud that would be material in relation to a major program being audited may occur and not be detected within a timely period by employees in the normal course of performing their functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses. However, we consider the reportable condition described in item 2004-2 to be a material weakness.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Allegan County, Michigan, as of and for the year ended December 31, 2004, and have issued our report thereon dated August 19, 2005. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. We did not audit the financial statements of the Road Commission Component Unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our report on these financial statements insofar as it relates to the amounts included for the Road Commission was based solely on the report of other auditors. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the County Board of Commissioners, management, federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specified parties.



**ALLEGAN COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	Federal CFDA #	Grantor Pass-through #	Program or Award Amt	Disbursements/ Expenditures
<b><u>US DEPARTMENT OF AGRICULTURE</u></b>				
Passed through State Education Department				
Commodities & Bonus Commodities	10.550		\$	16,859
School Breakfast	10.553			18,012
School Lunch	10.555			31,812
<b>Total US Department of Agriculture</b>				<b>66,683</b>
<b><u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Passed through Michigan Job Commission CDBG/Small Cities Program				
Housing Program	14.228		\$ 300,000	268,228
Development Infrastructure Project - City of Holland	14.228	MSC-200052-EDIG	600,350	382,458
<b>Total US Department of Housing and Urban Development</b>				<b>650,686</b>
<b><u>US DEPARTMENT OF JUSTICE</u></b>				
Passed through Michigan Department of State Police				
State Homeland Security Grant Program	16.007	2003 SHSGP	85,571	85,571
State Homeland Security Planning Grant	16.007	2003 SHSGP	51,940	51,940
State Homeland Security Grant Program Part II SAP	16.007	2003 SAP	43,000	1,358
State Homeland Security Supplemental Funds FY 2002	97.051	2002 SFAGA	70,000	60,000
State Homeland Security Grant - Equipment	97.004	2004 SHSGP	613,603	113,905
Passed through Michigan Family Independence Agency				
Juvenile Accountability Incentive Block Grant	16.523	03-03001	14,397	255
Juvenile Accountability Incentive Block Grant	16.523	04-03001	14,397	10,797
Passed through City of Holland				
WEMET - Drug Enforcement	16.579	70834-503B	33,093	22,010
WEMET - Drug Enforcement	16.579	70834-604B	33,093	10,145
Passed through Michigan Department of Community Health				
Domestic Violence Intervention	16.579	72007-3-03-B	45,306	32,425
Domestic Violence Intervention	16.579	72007-4-04-B	39,309	11,303
Allegan Co. Strict Discipline Academy	16.579	72031-2-03-B	53,815	38,305
Allegan Co. Strict Discipline Academy	16.579	72031-3-04-B	49,497	9,290
Direct from the US Department of Justice				
Local Law Enforcement Block Grant	16.592	2003LBBX0927	13,075	13,075
State Criminal Alien Assistance Program	16.606			2,809
COPS Methamphetamine Grant	16.579	2003CKWX0001	222,218	83,730
<b>Total US Department of Justice</b>				<b>546,918</b>
<b><u>US DEPARTMENT OF TRANSPORTATION</u></b>				
Passed through Michigan Department of Transportation				
Capital Assistance - Section 5309	20.500	2002-0300-Z10	38,834	38,834
Capital Assistance - Section 5310	20.507	2003-0529	24,400	24,400
Capital Assistance - Section 5310	20.507	2003-0608	67,042	67,042
Capital Assistance - Section 5310	20.513	2002-0570-A1	69,232	42,830
2004 Operating Assistance Section 5311	20.509	2000-003-Z9	43,779	33,907
2005 Operating Assistance Section 5311	20.509	2002-003-Z14	53,353	13,618
RTAP Training Funds	20.509		2,568	2,568
Passed through Michigan Department of State Police				
Secondary Road Patrol	20.600	50028-04	168,623	96,301
Secondary Road Patrol	20.600	50028-05	168,684	76,261
<b>Total US Department of Transportation</b>				<b>395,761</b>

**ALLEGAN COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	Federal CFDA #	Grantor Pass-through #	Program or Award Amt	Disbursements/ Expenditures
<b><u>NATIONAL TRAFFIC SAFETY HIGHWAY ASSOCIATION - NTSHA</u></b>				
Passed through Michigan Department of State Police Safety Belt Enforcement Zone Grant	20.602	PT-04-52	\$ 16,900	\$ 16,900
<b>Total NTSHA</b>				<b>16,900</b>
<b><u>DEPARTMENT OF ENVIRONMENTAL QUALITY</u></b>				
Passed through Michigan Department of Environmental Quality Water Monitoring - Public/Private Water	66.468			59,432
<b>Total Department of Environmental Quality</b>				<b>59,432</b>
<b><u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>				
Passed through Michigan Department of State Police Emergency Management Performance Program	97.042	FY2005		7,297
Emergency Management Performance Program	97.042	FY2004		21,892
Hazardous Materials Emergency Preparedness Grant	83.011	03-04 HMEP	43,500	7,174
FEMA - Supplemental Appropriations	97.051		70,000	60,000
<b>Total Federal Emergency Management Agency</b>				<b>96,363</b>
<b><u>US DEPARTMENT OF HEALTH HUMAN SERVICES</u></b>				
Passed through the Lake Shore Coordinating Council Prevention and Treatment of Substance Abuse	93.959		71,168	71,168
Strengthening Families	93.243		91,900	91,407
Passed through the Michigan Family Independence Agency				
Strong Families/Safe Children Coordinator	93.556	SFSC-04-03005	12,085	12,085
Friend of the Court Incentive	93.553			362,374
Cooperative Reimbursement Program	93.563	CS/COM-04-03003	843,348	349,756
Cooperative Reimbursement Program	93.563	CS/COM-05-03003	992,167	169,510
Friend of the Court/Prosecutor				
Passed through Michigan Department of Community Health				
Childhood Immunization Program	93.268	H23-CCH504477-B3	55,248	4,637
Childhood Immunization Program	93.268	H23-CCH504477-B4	47,339	32,252
Childhood Immunization Program	93.268	H23-CCH504477-B5	47,339	11,982
Childhood Immunization Program - Vaccines	93.268			180,950
Childhood Immunization Grant	93.268	H23CCH522556		2,600
Ctrs Disease Ctrl Prev Investg Tech Asst	93.283	CCU517018-B3	100,000	20,388
Ctrs Disease Ctrl Prev Investg Tech Asst	93.283	CCU517018-B4	218,922	143,105
Ctrs Disease Ctrl Prev Investg Tech Asst	93.283	CCU517018-B5	100,000	24,999
Ctrs Disease Ctrl Prev Investg Tech Asst	93.283	U90CCU517018		2,000
Ctrs Disease Ctrl Prev Investg Tech Asst	93.283	U50/CCU523806		3,304
Creating Meaningful Lives	93.630	2003-061	150,000	150,000
Creating Freedom	93.630	2003-065	100,000	49,941
Medical Assistance Program	93.778	5XX05MI5048-B4	2,265	2,265
Medical Assistance Program	93.778	B1MIMCHS-B4		210
Maternal & Child Health Serv. Block Grant	93.994	B1MIMCHS-B3	59,770	6,008
Maternal & Child Health Serv. Block Grant	93.994	B1MIMCHS-B4	49,505	34,883
Maternal & Child Health Serv. Block Grant	93.994	B1MIMCHS-B4	8,791	8,791
Maternal & Child Health Serv. Block Grant	93.994	B1MIMCHS-B5	8,791	5,634
Maternal & Child Health Serv. Block Grant	93.994	B1MIMCHS-B5	49,505	12,375
Block Grand For Community Mental Health Services	93.958	03-BMCMHS-02	103,763	103,763
Block Grand For Community Mental Health Services	93.958	04 B1 MI CMHS	12,200	12,008
<b>Total US Department of Health and Human Services</b>				<b>1,868,395</b>
<b>TOTAL PRIMARY GOVERNMENT</b>				<b>3,701,138</b>
<b>ROAD COMMISSION (COMPONENT UNIT) (1)</b>				<b>2,043,034</b>
<b>TOTAL FEDERAL AWARDS</b>				<b>\$ 5,744,172</b>

# ALLEGAN COUNTY, MICHIGAN

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2004

### SECTION I – SUMMARY OF AUDITORS' RESULTS

#### Financial Statements

Type of auditor's report issued:

*Unqualified on basic  
financial statements*

Internal controls over financial reporting:

Material weakness(es) identified?

  x   yes        no

Reportable condition(s) identified not  
considered to be material weaknesses?

       yes   x   none reported

Noncompliance material to financial  
statements noted?

       yes   x   no

#### Federal Awards

Internal Control over major programs:

Material weakness(es) identified?

  x   yes        no

Reportable condition(s) identified not  
considered to be material weaknesses?

       yes   x   none reported

Type of auditor's report issued on compliance  
for major programs:

*Unqualified*

Any audit findings disclosed that are required to be  
reported in accordance with Circular A-133,  
Section 510(a)

  x   yes        no

#### Identification of Major Programs

##### CFDA Number

93.563

14.228

##### Name of Federal Program or Cluster

Child Support Enforcement

Community Development Block Grants

Dollar threshold used to distinguish  
between Type A and Type B programs:

  \$ 300,000  

Auditee qualified as low-risk auditee?

  x   yes        no

### SECTION II – FINANCIAL STATEMENT FINDINGS

None

# ALLEGAN COUNTY, MICHIGAN

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2004

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### SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

#### **Finding 2004-1**

U.S. Department of Housing and Urban  
Development

CFDA #14.228 (Major Program)

Condition:	The County of Allegan, as part of the grant agreement, is required to prepare and submit progress reports quarterly and expense reimbursement requests at least quarterly to the Michigan State Housing Development Authority. The reports are due on the 15 <sup>th</sup> day of the month following the quarter-end. The county has failed to submit these required reports.
Recommendation:	Allegan County management should prepare and submit quarterly progress reports and expense reimbursement requests consistently and by the 15 <sup>th</sup> day of the month following quarter-end.
Corrective action plan:	Allegan County has restructured the internal controls over reporting for the CDBG grant. Allegan County is in the process of preparing the quarterly reports for all periods required.

#### **Finding 2004-2**

Condition:	The County of Allegan did not reconcile their bank statements to the general ledger in a timely manner.
Recommendation:	Allegan County management should reconcile their bank statements to the general ledger accounts on a timely basis in order to identify discrepancies and maintain accurate financial records.
Corrective action plan:	Allegan County will implement a procedure where bank reconciliations prepared by Treasury are copied to Finance and reviewed for propriety.

### SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None